

1380 6 33
TAX UPON INCOME.

ABSTRACT

OF THE

ACT,

Repealing the Duties imposed by an
Act made in the last Session
of Parliament,

For granting an Aid and Contribution for
the Prosecution of the War;

And making more effectual Provision for the like Purpose,
by granting certain

DUTIES UPON INCOME,

IN LIEU OF THE SAID DUTIES.

NEWCASTLE:

Printed by M. BROWN, in the Fish-Market;

And sold by Mr Charnley, Mr Humble, Messrs Akenhead,
Mr Whitfield, Mr Sands, Mr Bell, Mrs Atkinson and
Son, Mr Coates, and all other Booksellers and
Newscarriers in Town and Country.

PRICE SIXPENCE

AN ACT,

&c.

THE Preamble states, that the provisions made by an Act of the last Session of Parliament, intituled, "An Act for granting "to his Majesty an Aid and Contribution "for the Prosecution of the War," have in sundry instances been greatly evaded, and that many persons under the said Act are not assessed in a just proportion to their means of contributing to the Public Service; have cheerfully and voluntarily given and granted, and do by this Act give and grant unto your Majesty, the several and respective rates, and prays that it may be enacted, that so much of the said recited Act as charges any person with an additional duty in proportion to the amount of the rates or duties to which such person was or should be assessed according to any assessment or assessments made in pursuance of any Act or Acts in force at the time of passing the said

said recited Act, or as authorizes or appoints Commissioners for executing the same, or for hearing and determining appeals, shall be, and the same is hereby repealed from and after the 5th day of April, 1799; save and except in cases relating to arrears, and to the recovering any penalty or forfeiture.

And be it further enacted, That instead of the rates and assessments by the said Act imposed, and hereby repealed as aforesaid, and during the term hereinafter-mentioned, there shall be raised, levied, collected, and paid annually unto and for the use of his Majesty, his heirs, and successors, throughout the kingdom of Great-Britain, upon all income arising from property in Great-Britain belonging to any of his Majesty's subjects, although not resident in Great-Britain, and upon all income of every person residing in Great-Britain, and of every body politic or corporate, or company, fraternity, or society of persons (whether corporate or not corporate) in Great-Britain, whether any such income as aforesaid shall arise from lands, tenements, or hereditaments, wheresoever the same shall be situate, in Great-Britain or elsewhere, or from any kind of personal property, or other property whatever, or from any profession, office, stipend, pension, employment, trade, or vocation, the several rates and duties following; that is to say,

RATE

RATE of INCOME from £.60 to £.200.

£.		TO PAY		£.	s.	d.
60 and under	65	1-12th part, which amounts to		0	10	0
65	70	1-95th	-	0	13	8
70	75	1-70th	-	1	0	0
75	80	1-65th	-	1	3	0 $\frac{1}{4}$
80	85	1-60th	-	1	6	8
85	90	1-55th	-	1	10	10 $\frac{1}{4}$
90	95	1-50th	-	1	16	0
95	100	1-45th	-	2	2	2 $\frac{1}{2}$
100	105	1-40th	-	2	10	0
105	110	1-38th	-	2	15	3
110	115	1-36th	-	3	1	4 $\frac{1}{4}$
115	120	1-34th	-	3	7	7 $\frac{1}{4}$
120	125	1-32d	-	3	15	0
125	130	1-30th	-	4	3	4
130	135	1-28th	-	4	12	10 $\frac{1}{4}$
135	140	1-26th	-	5	3	10
140	145	1-24th	-	5	16	8
145	150	1-22d	-	6	11	9 $\frac{1}{2}$
150	155	1-20th	-	7	10	0
155	160	1-19th	-	8	3	1 $\frac{1}{2}$
160	165	1-18th	-	8	17	2 $\frac{1}{2}$
165	170	1-17th	-	9	14	1 $\frac{1}{2}$
170	175	1-16th	-	10	12	6
175	180	1-15th	-	11	13	4
180	185	1-14th	-	12	17	1 $\frac{1}{2}$
185	190	1-13th	-	14	4	7 $\frac{1}{2}$
190	195	1-12th	-	15	16	8
195	200	1-11th	-	17	14	6 $\frac{1}{2}$

And 1-10th part of such income if the same shall amount to 200 pounds and upwards.

Which respective rates shall be charged and assessed by Commissioners to be chosen for that purpose in the manner hereinafter directed.

And be it further enacted, That every person having a child or children born in wedlock,

wedlock, and maintained by such person at his or her expence, whether such child or children be the child or children of him or her, or of his or her wife or husband by any former marriage, shall be entitled to the respective abatements following, over and above any other abatement to which such person may be entitled on the ground of his or her income; that is to say, any person whose income is 60*l.* a-year and upwards, and under 400*l.* a-year, having such child or children, shall have an abatement after the rate of 5*l. per centum* for each such child; any person whose income is 400*l.* a-year, and under 1000*l.* a-year, an abatement after the rate of 4*l. per centum* for each such child; any person having an income of 1000*l.* a-year, and under 5000*l.* a-year, an abatement after the rate of 3*l. per centum* for each such child; and all persons having an income of 5000*l.* a-year and upwards, an abatement after the rate of 2*l. per centum* for each such child; which abatements shall be allowed by the respective Commissioners for executing this Act, upon appeal and delivery of a declaration, stating the number of such appellant's children, and on proof made to the satisfaction of the said Commissioners, of the truth of the matters contained in such declaration; and the said Commissioners shall cause the assessment to be amended as the case shall require.

Nothing in this Act contained shall be construed to extend to charge the stock or fund

of any Friendly Society established under or by virtue of an Act passed in the thirty-third year of the reign of his present Majesty, intituled, " An Act for the Encouragement and Relief of Friendly Societies."

No annual officer, presiding over any corporation or royal burgh, shall be chargeable by virtue of this Act in respect of the income derived from his salary and emoluments in respect of such office.

No person who shall, on or after the passing of this act, actually be in Great-Britain for some temporary purpose only, and not with any view or intent of establishing his or her residence therein, shall be chargeable with the duties imposed by this Act as a person actually residing in Great-Britain, but shall be chargeable nevertheless with any duties to which such persons might, on or after the said fifth day of April one thousand seven hundred and ninety-nine, be chargeable by virtue of the said Act of the thirty-eighth year of his Majesty's reign, as if this Act had not been made; and the said Act of the thirty-eighth year of his Majesty's reign, and all the provisions therein contained, shall be in full force, with respect to such person, as if this Act had not been made.

If the income of any person being in Great-Britain, for such temporary purpose only, or any part thereof, shall be chargeable under this Act, it shall be lawful for the respective Commissioners for the purposes of this Act, or for hearing and determining appeals

appeals under this Act, on proof upon oath of such double charge, to make such deduction on account thereof, as to the said respective Commissioners shall seem just and proper.

And be it further enacted, That any subject of his Majesty, whose ordinary residence shall have been in Great-Britain, and who shall have departed from Great-Britain and gone into any parts beyond the seas, for the purpose only of occasional residence, shall be deemed, notwithstanding such temporary absence, a person chargeable in respect of his or her income, as a person actually residing in Great-Britain, and shall be assessed and charged accordingly (in the manner hereinafter directed) upon his whole income.

And be it further enacted, That the respective persons authorized or appointed to be Commissioners of Taxes, shall cause lists to be made of Commissioners of Land-Tax or Supply, or other the duties aforesaid, within their county, riding, shire, stewartry, or place, and who shall be qualified as by this Act is required, and ten other persons at the least, also so qualified for each division of such county, riding, or place in England, or for each shire, stewartry, or place in Scotland, if so many persons can be found qualified as by this Act is required, or so many as can be found

found so qualified in such division ; for which purpose the said acting Commissioners, or any two of them, acting for any division of any county, riding, or place in England, or for any shire, stewartry, or place in Scotland, who shall receive notice of this Act, shall appoint a day and time for holding the first meeting for the purpose of making out such lists as aforesaid, containing the places of residence respectively of the persons named therein to act within their respective divisions in England, and shires, stewartries, and places in Scotland ; which meeting shall be holden within the space of seven days after any two Commissioners of such division in England, or shire or stewartry or place in Scotland, shall be required by any Inspector or Surveyor to hold the same ; and the said Commissioners present at any meeting held for the purposes aforesaid, shall make out and deliver such lists, signed by the majority of the Commissioners present at such meeting, to the Clerk of such Commissioners, who shall forthwith transmit the same to the Commissioners for the affairs of Taxes ; who shall (in respect of lists made in England) cause the same to be laid before such persons who shall have served, or have been summoned to serve, as Jurors upon the Grand Inquest of the county, city, borough, town, or place, being respectively a county of itself, at any Assize or Sessions of Oyer and Terminer, and general Gaol delivery, within the space
of

of three years before the passing of this Act, or so many of them as shall be present at any meeting to be holden in pursuance of the Summons of the High Sheriff for the same county, city, borough, town, or place, (which summonses the said High Sheriffs, or their Deputies, shall cause to be issued, returnable within ten days after the transmission of such lists to them respectively;) and in respect of lists made in Scotland, the same shall be laid before the Barons of the Exchequer there; and the persons present at such meeting, and the said Barons respectively shall, out of such lists, select such number of persons, qualified as hereby is required, as shall be necessary for carrying into execution the general purposes of this Act, and for supplying from time to time any vacancy that may arise as hereinafter-mentioned; and shall appoint such persons to be Commissioners for such purposes, in and for the whole county, riding, shire, stewartry, city, borough, town, or place, in the order in which they shall be selected to serve; and if in England, shall appoint who and what number shall act for each division of any county, riding, or place; and if the persons present at the said meeting, or the said Barons respectively shall not find in any lists sufficient numbers of persons qualified to be Commissioners, they shall select a sufficient number from the lists of any adjoining or neighbouring division or divisions of the same

same county, riding, or place, or from the county at large adjoining to any city, borough, or town, being a county of itself, if in England; and if in Scotland, from the lists of any adjoining or neighbouring shire, stewartry, or place; and such persons shall be declared to be so appointed Commissioners as aforesaid in the order in which they shall be selected and set down in writing by the said persons and Barons respectively, or the majority of them there present, and shall be Commissioners for the purposes of this Act in the order in which they shall be so appointed: Provided always, that the number of Commissioners to be appointed to act together in any one division, or in any city, borough, town, or place in England, or any one shire, stewartry, or place in Scotland, shall not exceed the number of five, or be less than two; and the names of the persons so to be appointed shall from time to time be returned to the Commissioners for the affairs of Taxes at their office.

And be it further enacted, That the said persons who shall have served, or have been summoned to serve on the Grand Inquest as aforesaid, in England, and the Barons of the Exchequer in Scotland, shall appoint three persons qualified as herein directed, to act as Commissioners of Appeal for each county at large, riding, shire, or stewartry in Great-Britain, and also three other persons at the
least,

least, if so many can be found qualified in like manner to supply vacancies as herein is mentioned; and the names of such persons shall be returned to the Commissioners of the affairs of Taxes at their office, who shall give notice of such appointment to such Commissioners for Appeal, who shall forthwith appoint a time and place for their first meeting, for the purpose of hearing and determining such appeals to be made by virtue of this Act, which shall be ten days at least before the first instalment of the duty granted by virtue of this Act shall become payable; and such meeting or meetings shall be held from time to time, with or without adjournment, so long as any such appeal shall be depending; and the said Commissioners of Appeal shall also, ten days at the least before any subsequent instalment of the rates hereby granted shall become payable, in case any appeals shall be then depending, hold a meeting or meetings at such time or times and places as shall be appointed by them for hearing and determining such appeals; and that such meetings shall from time to time be held, with or without adjournment, so long as any such appeal shall be depending; and the said Commissioners of Appeal shall cause public notice to be given of their said first and subsequent meetings for the purpose of hearing and determining appeals in the manner herein directed.

Pro:

Provided always, and be it further enacted, That within and for the city of London, the Mayor, Aldermen, and Common Council, in Common Council assembled, shall elect six persons, qualified as herein is required, three of whom at the least shall be Aldermen, out of which number so to be returned the Mayor and Aldermen shall choose three, and the Governors and Directors of the Bank of England, and the Governor and Company of the Merchants of England trading to the East-Indies, shall choose two other Persons, the Governors and Directors of the South-Sea Company shall choose one other person, and the Managers and Directors of the Royal Exchange Insurance Company, the Managers and Directors of the London Insurance Company, and the Managers and Directors of the Equitable Insurance Company, shall each choose one other person, qualified as by this Act is required; and the three persons so chosen by the Mayor and Aldermen, together with the other persons respectively chosen as aforesaid, shall be Commissioners for the purposes of this Act, within and for the said city of London; and the names of the persons so chosen shall be returned to the Commissioners for the affairs of Taxes.

And be it further enacted, That within and for the said city of London, the Commissioners for hearing and determining appeals,

peals shall be chosen as follows, viz. the Mayor and Aldermen of the said city shall choose one person to be such Commissioner, the Governors and Directors of the Bank of England, the Directors of the United East-India Company, and the Governors and Directors of the South Sea Company, shall choose one other person to be such Commissioner; and the Managers and Directors of the several Insurance Companies before-mentioned shall choose a third person to be such Commissioner; and the three persons so chosen as last aforesaid shall be Commissioners for hearing and determining appeals within the said city; and their names shall be returned to the Commissioners for the affairs of Taxes.

Provided always, and be it further enacted, That within and for the county of Middlesex, except the district of the Tower Hamlets, called the Tower Division, the Sheriff shall cause to be summoned such Jurors only who shall have been returned from the hundred of Ossulston, in the said county, on the pannel of the Grand Jury in the Court of our Lord the King, before the King himself at Westminster, within the period before-mentioned.

And be it further enacted, That within and for the district of the Tower Hamlets, commonly called the Tower division, in the

county of Middlesex, it shall be lawful for the Lieutenant-Governor of the Tower of London, or Deputy Lieutenant Governor, or Major thereof, to summon the Justices of the Peace acting in and for the said division at the time of passing this Act, and who shall continue so to act until they be so respectively summoned; and such Justices being so summoned shall select the several and respective Commissioners to act for such division under this Act for any of the purposes herein-mentioned, in the same manner and with the same powers as the Grand Inquest of any county is hereby empowered to do, and also certain other persons to supply vacancies as they shall arise, in the manner before mentioned, and also so many other persons as they shall think necessary, to be assistants to the Commercial Commissioners to be appointed under this Act; and the names of the persons so chosen shall be returned to the Commissioners for the affairs of Taxes.

And be it further enacted, That in case of vacancy by death or refusal to act, the Jurors who shall from time to time serve on the grand inquest at the assizes or sessions of oyer and terminer and general gaol delivery in England, and the Barons of the Exchequer in Scotland, shall respectively, as often as occasion shall require, select and add new names to the persons before selected, who shall respectively in their order be

a Commissioner or Commissioners for the purposes of this Act.

And be it further enacted, That every person to be appointed a Commissioner for the purposes of this Act, and every person appointed to hear and determine Appeals, before he shall begin to act therein, shall take the following oath: (that is to say)

" I, A. B. do swear, that I will truly, faithfully, im-
 " partially and honestly, according to the best of my
 " skill and knowledge, execute the several powers
 " and authorities vested in me by an Act of the
 " thirty-ninth year of the reign of his Majesty King
 " George the Third, intituled, an Act (here set
 " forth the title of the Act) and that I will exercise
 " the powers intrusted to me by the said Act, in such
 " manner only as shall appear to me necessary for
 " the due execution of the same; and that I will
 " judge and determine upon all matters and things
 " which shall be brought before me under the said Act,
 " without favour, affection, or malice, and that I
 " will not disclose any particular contained in any
 " Schedule of Income, or evidence or answer given
 " by any person who shall be examined or make
 " affidavit respecting the same, except in such cases
 " and to such persons only where it shall be ne-
 " cessary to disclose the same for the purposes of this
 " Act, or in order to, or in the course of, a prosecu-
 " tion for perjury committed in such examination or
 " affidavit. So help me God."

Which oath any one of the respective Commissioners appointed for the purposes

of this Act, to hear and determine appeals under the same, is hereby authorized to administer; and which oath so taken shall be subscribed by the party taking the same; and the names of all persons so subscribing shall, within one month afterwards, be transmitted to the office of the Commissioners for the affairs of Taxes; and if any person shall act as a Commissioner for the purposes of this Act, or as a Commissioner for hearing and determining appeals before he shall have taken the oath herein-mentioned (except in administering the same) he shall for every such offence forfeit and pay the sum of one hundred pounds.

Provided always, and be it further enacted, That no person shall be capable of acting as Commissioner for the purposes of this Act, within or for any county at large, riding, shire, stewartry, city, borough, town, or place in Great-Britain, who shall not be seised or possessed of an estate of the like nature, and of thrice the value, or more, as is or shall be required as the qualification of a Commissioner of Land Tax, in such county at large, riding, shire, stewartry, city, borough, town, or place; or shall be the heir apparent of a person seised or possessed of an estate of the like nature, and of thrice the value or more of the estate of which a person ought to be possessed in order to qualify his heir apparent to be a
Com-

Commissioner to act in the execution of the said Act; nor shall any person be capable of acting as a Commissioner for hearing and determining Appeals, who shall be a Commissioner for the purposes of this Act; nor unless such person shall in like manner be seised or possessed of an estate of the like nature, and of twice the value or more, as is required by this Act, for a Commissioner for the purposes of this Act as aforesaid, or shall be heir apparent of some person, who shall in like manner be seised or possessed of a like estate as aforesaid, of twice the value, or more, of the estate of which a person ought to be possessed in order to qualify his heir apparent to be a Commissioner for the purposes of this Act.

Provided also, and be it further, enacted, That no person shall be capable of acting as a Commissioner for the purposes of this Act, within or for any city, borough, town, or place, being respectively a county of itself, who shall not be possessed of a personal estate of the value of five thousand pounds, or be seised or possessed of an estate of the like nature and value as is required by this Act for a Commissioner for the purposes of this Act, within a county at large; nor within any of the Inns of Court, Inns of Chancery, or Liberty of the Rolls, who shall not be possessed of a personal estate of the value of

three thousand pounds, or be seised or possessed of an estate of the like nature and value as is required by this Act for a Commissioner for the purposes of this Act for any borough, town, or place, not being a place of trade or manufacture; and that within and for any such city, town or place, being a county of itself, the Magistrates and Justices of the said city, town, or place, shall be summoned, together with such Jurors as aforesaid, to act and be assisting in the selection and nomination of the respective Commissioners to be appointed under this Act.

Provided also, and be it further enacted, That nothing herein contained shall be construed to require more than one-third of any qualification consisting of lands, tenements, or hereditaments, to be situate within the respective county, riding, shire, or stewartry, for which any person shall be appointed to act as a Commissioner.

Commissioners acting without being duly qualified shall forfeit and pay for every such offence the sum of fifty pounds; to be recovered as any penalty may be recovered by virtue of the said recited Act.

Provided also, and be it further enacted, That if in any trading or manufacturing city, borough, town, or place, there

there shall be resident any person or persons who shall respectively possess personal estates to the value of 5000l. the Commissioners hereinbefore required to make out lists of persons qualified to serve as Commissioners for the purposes of this Act, for such city, borough, town, or place, or for the division within such city, borough, town, or place, shall be situate, shall insert in the list made out for such city, borough, town, or place, or for the division within which such city, borough, town, or place shall be situate, the name and names of all and every person and persons possessing personal estates of the value of 5000l.; and if upon the return of such list to the Grand Inquest of the county or riding at large, if in England, or Barons of the Exchequer in Scotland, the said Jurors or Barons shall be of opinion (regard being had to the extent of the trade or manufacture carried on in each city, borough, town, or place) that it may tend to the more effectual execution of this Act to appoint such persons only, or any number of such persons, who are possessed of such personal estates as aforesaid, to act as Commissioners for the purposes of this Act, for the city, borough, town, or place, or the division wherein such city, borough, town, or place shall be situated, it shall be lawful for the said Jurors and Barons respectively, and they are hereby required to select such persons only, or as many of such persons as to them may seem

seem fit, and who shall respectively be possessed of personal estates to the value of 5000l. as aforesaid, to be Commissioners for the purposes of this Act, for such city, borough, town, or place, or for the division wherein such city, borough, town, or place, shall be situate.

Provided also, and be it further enacted, That in case there shall not be a sufficient number of Commissioners for any city, borough, town, or place, for which by this Act such Commissioners are particularly to be appointed, capable of acting according to the qualification required by this Act, the Commissioners appointed for the county at large within which such city, borough, town, or place shall be situate, or next adjoining thereto, may, and they are hereby required to act as Commissioners, within such city, borough, town, or place.

Provided always, and be it further enacted, That if there shall not have been a Grand Inquest impannelled within the period before-mentioned, in any city, town, or place, being a county of itself, it shall be lawful for the Sheriff of such city, town, or place, to summon the persons acting as Magistrates or Justices of the Peace in and for such city, town, or place, at the time of passing this Act, and who shall continue so to act until they shall be so respectively summoned ;

moned; and such Magistrates and Justices, being so summoned, shall select the several and respective Commissioners to act for such city, town, or place, under this Act, for any of the purposes herein-mentioned, in the same manner, and with the same powers as the Grand Inquest of such city, town, or place, is hereby empowered to do, and also certain other persons to supply vacancies, as they shall arise, in the manner before mentioned, and also so many other persons as they shall think necessary to be assistants to the Commercial Commissioners to be appointed under this Act; and the names of the persons so chosen shall be returned to the Commissioners for the affairs of Taxes.

~~Provided always,~~ and be it further enacted, That if it shall appear to the persons assembled for the purpose of naming Commissioners of Appeals as aforesaid for any county in England, that by reason of the extent of such county, or the relative situations of different parts thereof one set of Commissioners of Appeal cannot conveniently perform the duties required of such Commissioners by this Act, it shall be lawful for such persons to name two or more sets of Commissioners of Appeal to act for different parts of such county or division of such county, describing, in an order to be made by such persons for such purpose, for what part of such county each of such sets of Com-

Commissioners of Appeal shall respectively act; and in such cases it shall be lawful for any person acting as a Commissioner of Appeal for one part of such county to act as a Commissioner for the other purposes of the said Act in any other part of such county in which he shall have no jurisdiction as a Commissioner of Appeal.

And be it further enacted, That it shall be lawful for the Commissioners, and also for the Commissioners of Appeal to examine any person or persons willing to be examined, and to administer an oath or solemn affirmation to such person or persons, according to the directions of this Act, and also to receive any affidavit or deposition in writing upon oath or affirmation, ~~which shall be made~~ in such manner as by the said first recited Act of the 38th year ~~before-mentioned~~ is required with respect to affidavits or depositions taken under the authority of that Act, and also an affidavit of deposition in writing upon oath or affirmation, which shall be made in parts beyond the seas, before any magistrate of the country, territory, or place, where the person making such oath or affirmation shall also reside, and which shall be certified and transmitted to the said respective Commissioners under the hand and seal of such Magistrate; provided that in every affidavit, deposition, or affirmation, there be expressed the addition of the party making
the

the same, and the particular place of his or her abode, and the same be entitled on affidavit, deposition, or affirmation made in pursuance of this Act.

And be it further enacted, That persons swearing or affirming falsely, be liable to the penalties of perjury.

And be it further enacted, That the several Surveyors and Inspectors, who are or shall be appointed to put in execution this present Act, shall, before they shall respectively enter upon their office, take the following oath; that is to say,

“ I, A. B. do swear, That in the execution of an Act,
 “ intituled, An Act [here set forth the title of the Act]
 “ I will examine and revise all statements and declarations of persons within my district, and will sur-
 “ charge the Schedules of Income, and discharge the
 “ deductions made therefrom, according to the best of
 “ my information and knowledge; and that I will
 “ conduct myself therein without favour, affection, or
 “ malice; and that I will exercise the powers entrusted
 “ to me by the said Act, in such manner only as shall
 “ appear to me to be necessary for the due execution of
 “ the same, or as I shall be directed by the Commis-
 “ sioners for the affairs of Taxes, or any three or more
 “ of them: and that I will not disclose any particular
 “ contained in any statement or Schedule of Income,
 “ or any evidence or answer given by any person who
 “ shall be examined or make affidavit respecting the
 “ same in pursuance of the said Act, except in such cases,
 “ and to such persons only, where it shall be necessary
 “ to disclose the same for the purpose of the said Act, or
 “ in

" in order to, or in the course of, a prosecution for perjury, committed in such examination or affidavit.

" So help me God."

And be it further enacted, That every person to be appointed a Clerk to the said respective Commissioners shall, before he shall enter upon his office, take the following oath ; that is to say,

" I, A. B. do swear, That I will not disclose any particular contained in any Schedule of Income, or any evidence or answer given by any person who shall be examined or make affidavit respecting the same, in pursuance of an Act, intituled, An Act [here set forth the title of the Act] except in such cases, and to such persons only, where it shall be necessary to disclose the same for the purpose of the said Act, and as I shall be directed so to do by two at least of the Commissioners acting for the division or place for which I have been appointed, or in order to, or in the course of, a prosecution for perjury, committed in such examination or affidavit.

" So help me God."

And be it further enacted, That the several Commissioners who shall be appointed for the purposes of this Act, and also the several persons appointed or to be appointed Inspectors, Surveyors, Assessors, or Collectors, to put in execution the said Act passed in the 38th year of the reign of his present Majesty, intituled, " An Act for granting to his Majesty an aid and contribution for the prosecution of the war," or the several Acts
relative

relative to the duties under the management of the Commissioner for the affairs of Taxes, or any of them, shall, and they are hereby respectively empowered and required to do all things necessary for putting this Act in execution, with relation to the rates and duties hereby granted, in the like, and in as full and ample a manner, as they or any of them are or is authorized to put in execution the Acts above-mentioned, or any of them, or any matters or things therein contained, and the rates and duties hereby granted, shall and may be ascertained, managed, collected, recovered, paid over, and accounted for, under such penalties, forfeitures, and disabilities, and according to such rules, methods, directions, and provisions, as the rates and assessments granted by the said Act, passed in the 38th year before-mentioned, and other the rates and duties now under the management of the Commissioners for the affairs of Taxes, or any of them, are, or is, or may be ascertained, managed, collected, recovered, paid over, and accounted for, except as far as any of the said rules, methods, directions, and provisions are expressly varied by this Act; and all and every the powers, clauses, matters, and things contained in the said Act, or any act of the same Session of Parliament relating thereto, and also all the powers, authorities, rules, penalties, clauses, matters, and things, contained in any Act or Acts relating to the duties

C

under

under the management of the Commissioners for the Affairs of Taxes, as far as the same are respectively applicable to the rates and duties granted by this Act, and not expressly varied or otherwise provided for hereby, shall severally and respectively be in full force, and duly observed, practised, and put in execution throughout the kingdom of Great-Britain, for the several purposes of this Act, as fully and effectually as if the same were particularly repeated and re-enacted in the body of this Act.

And be it further enacted, That the Commissioners shall, at their first meeting, or any two of them present at such meeting, direct their precept or precepts to the Assessors, requiring them to appear before the said Commissioners at such time and place as they shall appoint, not exceeding fourteen days after such precept, and shall, at such their appearance, issue to such Assessors the instructions and directions duly filled up and signed by two or more of them, and such warrants under the hands and seals of two or more of them, as the Surveyors and Inspectors shall have had delivered to them for that purpose, under the direction of the Commissioners for the Affairs of Taxes.

And be it further enacted, That the Assessors of the Duties under the management

ment of the Commissioners for the affairs of Taxes, for the year ending on the 5th day of April, 1799, shall, within fourteen days after the date of the precept in every year, during the term herein-mentioned, give notice to every householder within the limits of the places for which such Assessors shall so act, or leave the same at his or her dwelling-house: And where any dwelling-house shall be let in different apartments, and occupied distinctly by different families or persons, who shall either be separately and distinctly charged to the duties on windows and lights, or where the landlord of such dwelling-house shall, by reason of the same being so let, be charged to the said duties, then give or leave the like notice to or for the occupier of such distinct apartment to prepare and deliver, within 14 days next ensuing the day of serving such notice a list in writing, containing, to the best of his or her belief, the proper name of each and every lodger, inmate, and other persons (except servants and infants not having any income chargeable by virtue of this Act) resident in such dwelling-house, or distinct apartment, and also a list, containing the proper name of every person not resident in Great-Britain, and of every infant, idiot, lunatic, and married woman, who shall have or be entitled to any income chargeable by virtue of this Act, which

shall be in the actual receipt of such householder or occupier, as trustee, agent, receiver, guardian, tutor, curator, or committee, or in any other character, either separately or jointly with any other person or persons, and if jointly with any other person or persons, then the proper name of every such other person or persons, and also the name or names of every other person or persons for whom any householder or occupier shall hold any property as such trustee, guardian, tutor, curator, or committee, the income whereof shall be in the actual receipt of such other person or persons; and every such householder or occupier shall, after such notice so given or left, make out such lists, and sign the same with his or her proper name, and shall also at the same time make out and deliver a statement in writing, signed by him or her, of the sum which he or she means to pay under this Act, as his or her contribution, being not less than the just rate or proportion of his or her annual income, estimated according to the provisions of this Act, with which he or she ought to be charged by virtue thereof, and also a like statement or account in writing, signed by him or her, of the sum which he or she proposes should be contributed for and on behalf of such other person or persons as aforesaid, for whom such householder or occupier

occupier is in the actual receipt of any income, as being not less than the just rate and proportion of the annual income of such other person or persons chargeable by virtue of this Act; which lists and statements, or such of them as the case shall require, according to the provisions of this Act, every such householder or occupier shall deliver or cause to be delivered to such Assessor or Assessors within the space of fourteen days after service of such notice; and if any such householder or occupier shall refuse or neglect to make out and sign such lists or statements, or either of them as the case may require, and deliver the same to the Assessor or Assessors within the time before-mentioned, then such Assessor or Assessors shall return to the said Commissioners for executing this Act, the names of any such householder or occupier making such default as aforesaid, and shall also make out a list, containing the names of all such lodgers, inmates, and others (except servants and infants not having any income as aforesaid) resident in the dwelling-house of such householder or occupier making such default as aforesaid, and also of all persons for whom and on whose behalf such householder or occupier ought to make out and deliver such list and statement as aforesaid (if any such there be, within the knowledge of such Assessor or Assessors.)

And be it further enacted, That the said Assessors shall, within seven days after any such lists of lodgers, inmates, and others, resident in any dwelling-house or distinct apartment, shall be delivered to them as aforesaid, give or leave notice in like manner as aforesaid, to or for every person so returned to them as such lodger or inmate, or other person resident as aforesaid, to make out and deliver, within fourteen days after the day of giving such notice, the like list in writing of the persons not residing in Great-Britain, and infants, ideots, lunatics, and married women, who shall have or be entitled to any income, chargeable by virtue of this Act, which shall be in the receipt of such lodger or inmate, or other person, or shall actually receive any income derived from property which such lodger or inmate, shall hold as such trustee, guardian, tutor, curator, or committee, and of the names of such other persons (if any) as shall be joined with him, or be a trustee, agent, or receiver, guardian, tutor, curator, or committee, or in any other character, as is hereby required to be made out and delivered by householders; and every such lodger, inmate, or other person aforesaid, shall make out such list, and deliver the same signed as aforesaid, and shall also make out and deliver such and the like statements of the sum he or she means to contribute on his or her own account, and also proposes should be contributed

tributed for on behalf of any other person or persons as aforesaid as are hereby required to be made out and delivered by householders, which lists or statements, or such of them as the case shall require, according to the provisions of this Act as last-mentioned, every such person shall deliver to such Assessor or Assessors, within the space of fourteen days after service of such notice; and if any such person shall neglect or refuse to make out such lists or statements, or either of them, as the case shall require, and deliver the same to the Assessor or Assessors within the time before-mentioned, then such Assessor or Assessors shall return to the Commissioners the names of all such persons making such default as last aforesaid, and shall also make out a list containing the names of all persons of and for whom such person making such default ought to make out and deliver such lists and statements as aforesaid (if any such there be within the knowledge of such Assessor or Assessors.)

Provided always, and be it further enacted, That if any other person, for whom such person as aforesaid shall act as trustee, agent, or receiver, shall be of full age, and shall reside in Great-Britain, at the time required for the return of such list as aforesaid, it shall be sufficient for such trustee, agent, or receiver, to return in such list the proper name and place of residence

residence of such other person, without making any statement of the sum to be contributed or paid for such other person, which lists of other persons so resident as aforesaid shall be forthwith delivered to the Surveyor or Inspector where such list shall be delivered, for the information of the Commissioners for the affairs of Taxes.

Provided also, and be it further enacted, That no trustee who shall have authorised the receipt of the Income of any trust property, by or on the behalf of the person entitled thereto, and who shall permit such Income to be received by the person or persons so authorized to receive the same, shall be deemed to be in the actual receipt of such Income, but the person or persons who shall really and *bona fide* receive the same for his, her, or their use or benefit under such authority, shall be deemed to be in the actual receipt thereof within the intent and meaning of this Act; and that no person who, as banker, agent, or receiver, shall receive any Income for the use of any person beneficially entitled thereto, and resident in Great-Britain, shall be deemed to be in the actual receipt of such Income within the intent and meaning of this Act.

The Assessors shall, within fourteen days after the date of such last-mentioned precept, in every year during the term herein mentioned, cause general notices to be affixed

on

on the doors of the church or chapel, and market-house or cross (if any) of the city, town, parish, or place, for which such Assessors shall act; and if such town or place shall not have a church or chapel, or market-place or cross, then on the church or chapel door of the next adjoining parish, requiring all persons who are by this Act required so to do, to make out and deliver to the respective Assessors such lists and statements as are hereby required; and such general notice shall, from the time when the same shall be affixed as aforesaid, be deemed sufficient notice, notwithstanding such notices as herein-before directed shall not actually have been left at the house of any householder, or at the place of residence of any lodger or inmate, or other person resident within such parish or place; and the said respective Assessors shall cause the said notices from time to time to be replaced (if necessary) for the space of ten days before the time required for the delivery of such lists and statements as aforesaid; and every person wilfully tearing such notice, shall forfeit a sum not exceeding twenty pounds.

The said Assessors, within three days after the time herein-before limited for the delivery of the said lists and statements to them as aforesaid, shall transmit to the Clerks to the Commissioners all returns therefore made to the said Assessors, to be laid before the

the

the said Commissioners at their first meeting; and also lists of the names of all persons who shall have neglected to make any such returns as aforesaid.

Every Assessor shall personally appear before the said Commissioners at their said first meeting, and shall make oath before them, that the several notices required to be delivered to householders and occupiers, and also to lodgers and inmates, by this Act, have been duly served in the manner required thereby upon all householders and occupiers, and upon all inmates and lodgers, within the limits of the places for which such Assessor shall have been appointed, to the best of his knowledge; and that general notices to the effect mentioned in the said Act have been duly annexed in the manner required by this Act on such proper places within the city, town, or place, for which such Assessor shall act, as by this Act is required; and that the statements delivered by him to the Clerk to the said Commissioners are all the statements which have been returned to him in pursuance of this Act; and that the list delivered by him contains the name of every person within the said limits having made default, or whose name ought to be returned according to the directions of this Act, within the knowledge of such Assessor: and every Assessor neglecting to appear, or wilfully omitting to return the name or names of any person or persons who shall
not

not have returned any statement or list, shall forfeit, for every such offence, the sum of 50l. to be recovered as any penalty may be recovered under the said recited Act.

Any Assessor who shall have conducted himself to the satisfaction of the Commissioners, may have a certificate from the Commissioners of his good conduct, and Commissioners are thereupon required to report, to the Commissioners of Taxes, their opinion as to the sum which will be a suitable reward to such Assessor, which the Commissioners for Taxes may grant him.

If the last-mentioned Commissioners shall omit to issue such precepts to the respective Assessors in manner before-mentioned, it shall be lawful for any Justice of the Peace of the place, on complaint of such omission by any Surveyor or Inspector, to summon such Assessors before him, and upon their appearance to issue to them the like instructions, directions, and warrants, as the said Commissioners are hereby authorized to issue; and if any Assessor of the said duties shall neglect to appear before the said Commissioners or Justices, he shall, for every such offence, forfeit the sum of thirty pounds.

If any person who shall have delivered any list, statement, or schedule, in pursuance of this Act, shall discover any error therein, it shall be lawful for such person to deliver a new or additional list, statement, or schedule, to the said Commissioners rectifying
such

such error, and if such new or additional list shall be so delivered before any proceeding shall be had to recover any penalty for not delivering the same, no proceeding shall afterwards be had for recovering any such penalty; and if any proceeding shall have been actually had for recovering any such penalty, it shall be lawful for the said Commissioners, upon proof being made to their satisfaction, that no fraud or evasion of this Act was intended, to certify the same under the hands of any three or more of them, and upon such certificate, on application in a summary way to the Court where the same shall be commenced, all proceedings for recovering such penalty to be stayed, either on payment of the costs of the proceedings then had, if any, or without payment of such costs, as the said Court shall think fit and adjudge.

If any Trustee or Agent shall deliver any statement or schedule which shall be imperfect, declaring himself, herself, or themselves to be unable to give a more perfect statement or schedule, with the reasons for such inability, such person shall not be liable to any penalty for not having delivered a perfect statement or schedule, in case the said Commissioners shall be satisfied that such person was, at the time of the delivery of such statement or schedule, unable to deliver a more perfect statement or schedule, and in case such person shall, upon the re-
quisition

quisition of the said Commissioners, deliver as perfect a statement or schedule as such person shall from time to time be enabled to give.

The Commissioners acting in and for each division shall, within seven days after such lists shall have been laid before them, cause an abstract of the same to be prepared and entered in a book or books to be provided and kept by them, to which book and books every Inspector and Surveyor acting in the execution of this Act may have free access, and take copies or extracts from the same.

The several and respective Commissioners for the purposes of this Act shall appoint meetings within their respective divisions, which shall be held not sooner than fourteen days, nor later than twenty-one days after such statement shall have been laid before them as aforesaid, for the taking the same into consideration; and in case the said Commissioners shall be satisfied that all or any of the said statements have been made truly and without fraud, and so as to enable the Commissioners to charge the several persons chargeable as aforesaid within their respective districts, or any of them, with the full duties with which they ought to be charged under this Act, or more, and in case no information shall be given to the said Commissioners of the insufficiency thereof, as hereinafter is mentioned,

tioned, the said Commissioners shall at such meeting, or as soon after as conveniently may be, but not later than seven days after such meeting, compute and ascertain, or cause to be computed and ascertained, the amount of the rates and duties to be imposed upon such of the respective persons chargeable by this Act, within their respective districts, whose statements shall be deemed satisfactory by such Commissioners, and shall make an assessment upon each of those persons accordingly.

Income arising from any profession, office, pension, stipend, employment, trade or vocation, shall be estimated either according to the actual produce in the year immediately preceding such estimate, or by an average of the produce of three years immediately preceding, at the option of the party, and subject to diminution within the current year, in the manner provided by the said recited Act, every such year ending on the 31st day of December in each year, or at such time of the year as the accounts of such income have been usually made up or completed for that year; or the same had been received.

It shall not be lawful for any person engaged in any trade or manufacture, in filling up the statement or schedule of the particulars of their income, or on otherwise computing, in pursuance of this Act, their income arising from such trade or manufacture,

facture, to make any deductions therefrom on account of any sums employed or intended to be employed in improvements or as capital, or on account of interest for the capital by them employed therein, unless where they are bound to pay interest for the same; nor for any sum expended by them in the course of any one year (in which the estimate or average thereof shall be taken) for repairs of premises occupied for the purpose of such trade or manufacture, or for the supply, or repairs, or alterations of any implements or utensils, or articles employed for the purpose of such trade or manufacture, beyond the amount of the sum usually expended for such purposes, according to an average of three years preceding the year to which such computation shall relate; nor shall it be lawful for any person engaged in trade or manufacture, and having property not employed as capital therein, to make any deduction from the income arising from the property not employed as capital, by reason of any diminution of the capital employed during the period for which such computation shall be made.

If the landlords, owners, and proprietors of any manors, messuages, lands, tenements, and hereditaments, which stand or may stand charged with, or are or may be liable to the payment of any rent charge, annuity, interest of mortgage, or other annual

payments, shall respectively, in computing and ascertaining their income to arise thereout, not make any deduction on account of such rent charges, annuities, interest or other annual payments, charged on their respective manors, messuages, lands, tenements, or hereditaments, then and in every such case it shall be lawful for such landlords, owners and proprietors of such manors, messuages, lands, tenements, and hereditaments respectively, on giving notice to the persons respectively entitled to such rent charges, annuities, interest, or other annual payment charged as aforesaid on the same, or to which the same are or may be respectively liable, of his, her, or their intention so to do, to abate and deduct, and to detain and keep in his, her, or their hands, out of every sum paid on account of such rent charges, annuities, interest, or other annual payments, so much of the said rates and duties which shall be assessed in respect of their income, as the person or persons to whom such rent charges, annuities, interest, or annual payments shall be liable to be charged for and in respect of the same under this Act; and all and every person or persons who are entitled to receive such rent charges, annuities, interest, or annual payments, either as principal, or as trustee, agent, receiver, guardian, tutor, curator, or committee, are hereby required to allow such deductions and

and payments accordingly, upon receipt of the residue of such as shall be due and payable to them for such rents, annuities, interest, and annual payments.

In every instance in which the said Commissioners shall not have received any statement of the Income of any person chargeable by virtue of this Act, or a Statement, with which they shall be satisfied, or if any Surveyor or Inspector shall apply to the said Commissioners for a revision of any such statement, the said Commissioners shall, unless they, or so many of them as are hereinafter-mentioned shall, after having heard such reasons as the Surveyor shall lay before them, see cause to disallow the application of such Surveyor or Inspector, direct a precept to such person, which precept being left at the last or usual place of abode of the person chargeable as aforesaid, shall be binding upon such person according to the exigency of such precept; and every such person shall return or cause to be returned to the said Commissioners, within the space of ten days after the date of such precept, a schedule or the particulars of property from which the Income chargeable under this Act ought to be estimated, with the amount of deductions to be made therefrom, as the case shall require.

In case any one Commissioner where less than five shall be present, or any two Commissioners where five shall be present, shall

fee just cause to disallow the application of any Surveyor or Inspector to revise any statement as aforesaid, it shall be lawful for the said Commissioners, and they are hereby required in every such case to disallow the same, and thereupon to compute and ascertain, or cause to be computed and ascertained, the amount of the rates and duties which by this Act ought to be imposed upon the person giving in such statement in respect thereof, and to make an assessment upon such person accordingly; subject to such appeal from the determination of the said Commissioners, by such Surveyor or Inspector, as hereinafter is mentioned.

Where time for delivering any statement or schedule is not sufficient, it shall be lawful for the respective Commissioners, on application to them, for that purpose, to enlarge the time for delivering the same: Provided always, that the said Commissioners shall not enlarge such time beyond thirty days before the time when the first instalment of the duty chargeable in respect of the Income to which such statement or schedule shall relate, would be payable if the same were duly charged with such duty upon a statement or schedule delivered within the time limited by this Act.

The said Commissioners shall cause assessments to be made and computed upon the amount of Income contained in every such schedule respectively with which they shall
not

not be dissatisfied, as soon after the expiration of fourteen days after such schedule shall be returned as they conveniently can; but if the said Commissioners shall in any instance have received no such schedule, or if they shall not be satisfied therewith, or if the Inspector or Surveyor shall have made any surcharge upon any such schedule, or discharged therefrom any deductions made thereupon on account of Income, it shall be lawful for the said Commissioners, and they are hereby required, unless they, or so many of them as are hereinafter-mentioned, after having heard such reasons as the Surveyor shall lay before them, see cause to disallow such surcharge or discharge, in every such case, to summon the party mentioned in any such schedule, or in any such notice or certificate of surcharge or discharge, before them to be examined, and also any other person or persons whom they shall think able to give information respecting the Income of such person, at a day and place to be fixed by the said Commissioners, of which three days notice at the least shall be given to the person or persons to be summoned; and to receive and take information, according to the powers vested in them by this Act, from the party or other persons so summoned, and attending to give evidence touching the particulars mentioned in any such schedule, or touching any other particulars omitted to be mentioned, or of which no schedule shall have

have been delivered, and which ought to have been mentioned in such schedule, or on such other points as they shall think necessary to ascertain the rate and proportion with which such person ought to be charged; provided that such party shall be at liberty, at any time before he or she shall be called upon to verify his or her schedule on oath or solemn affirmation, as hereinafter is mentioned, to amend such schedule in all such particulars wherein he or she shall see occasion; and if the said Commissioners shall not be dissatisfied with such amended schedule, then an assessment shall be made and the rates and duties computed thereupon in the manner before directed.

Every person who shall appear before the said Commissioners for the purposes of this Act, in pursuance of such summons as aforesaid, for the purpose of giving any testimony or evidence touching or concerning any rate or assessment made, or any statement or schedule delivered in pursuance of this Act, touching any doubt, question, or difficulty which shall arise relating thereto (other than the party to be charged and mentioned in such schedule, or the clerk, agent, or servant of or other person confidentially entrusted or employed in the affairs of the said party) shall, before he, she, or they shall proceed to give such testimony or evidence, take an oath, or, being one of the people called Quakers, a solemn affirmation,

mation, that the evidence, to be given by him, her, or them, shall contain the whole truth and nothing but the truth.

Where the party mentioned in such schedule, or the clerk, agent, or servant of the party or other person confidentially entrusted or employed as aforesaid, shall appear before the said Commissioners for the purpose of giving such testimony or evidence, then and in every such case the substance of the testimony or evidence given by any such last-mentioned person or persons, shall be, and the said Commissioners are hereby required to cause the same to be reduced into writing, and to be read to the person or persons having given such testimony or evidence, before he or they shall be called upon to verify the same according to the directions of this Act; provided that in case he, she, or they shall, after such testimony or evidence shall be reduced into writing, and read to him, her, or them, be satisfied with the substance of the matter so reduced into writing, he, she, or they, shall swear, or solemnly affirm to the truth of the substance thereof, which oath or affirmation the said Commissioners, or any one or more of them, is and are hereby authorized to administer: Provided always, that any person who shall appear to give any such testimony or evidence as last-mentioned, shall be permitted to alter or amend any part of his or her testimony or evidence, if he or she shall think

think proper, before he or she shall be called upon to verify the same: Provided also, that no such last-mentioned person shall be compelled to answer any question which may be put him or her by the said Commissioners for the purposes of this Act, or any other person or persons whomsoever, before the said Commissioners in pursuance of this Act; but that every such last-mentioned person may decline peremptorily to answer any question whenever he or she shall think proper, without shewing or alledging any excuse for his or her so doing.

It shall be lawful for the several Surveyors and Inspectors to inspect and examine the lists, and also to inspect and examine the several statements which shall have been delivered in pursuance of this Act; and to take such copies of and extracts from the same as they shall think requisite: And for such Surveyors and Inspectors respectively to surcharge any person or persons who shall have delivered in and returned any such statement as aforesaid, if upon examination and inspection thereof the said Surveyors and Inspectors shall in their judgment conceive that the same is not such as ought to have been delivered in and returned according to the directions of this Act; and further, that it shall be lawful for such Surveyors and Inspectors to inspect and examine any schedule of income returned to the said Commissioners, before such time as the parties

ties respectively, or witnesses, shall have been examined before the said Commissioners touching the truth thereof, and to surcharge the same according to the best of their knowledge or information, and to discharge therefrom any deductions, or any part thereof, which in the judgment of the said Surveyors or Inspectors ought not to be contained in such schedule; which surcharges and discharges respectively the said Commissioners shall take into their consideration at the time of such examination of the parties or witnesses: Provided that notice in writing shall have been given by such Surveyor or Inspector to the party to be surcharged, containing the particular article or articles mentioned in such schedule, to which such Surveyor or Inspector shall object; and also it shall be lawful for the said Surveyors and Inspectors to inspect and examine any rate or assessment which shall be made under the authority of this Act, and in case he or they shall find, at any time before the said Commissioners shall have signed and allowed any assessments, any error in the same, or any of them, which in the judgment of the said Surveyors and Inspectors shall require amendment, it shall be lawful for the said Commissioners, and they are hereby required upon sufficient cause being shewn to them, to amend the same accordingly; and in case any error shall be discovered in any assessment after the same shall be allowed, it shall

shall be lawful for the said Surveyors and Inspectors, and he or they is or are hereby required, to certify the same to the said respective Commissioners, who shall have power to cause the same to be amended, if in their judgment they deem any amendment requisite: Provided always, that notice shall be given to the party of any amendment made in such assessment by reason of such surcharges or discharges, in order that he may appeal from the same; and the respective Commissioners for hearing and determining appeals shall also have notice thereof, who are hereby respectively required, upon such notice, to appoint, from time to time, in manner heretofore directed, days for hearing all appeals made for any of the causes last-mentioned, in such manner and at such times, within the periods before limited, as shall be convenient: Provided also, that no appeal from any assessment to be made by virtue of this Act shall retard the execution of this Act, so far as relates to the levying the rates and duties contained in such assessment, but that it shall be lawful for the respective officers employed in the collection of the respective rates or duties hereby imposed, to cause the same to be levied in the mean time and until such appeal shall be determined, as if no such appeals had been made: Provided always, that after the determination of such appeals, the said respective Commissioners for the purposes

poses of this Act shall cause the assessments so appealed against to be amended according to such determination, and the subsequent payments to be adjusted thereby, so that the full sums settled by the said Commissioners for hearing and determining appeals, and no more, shall be paid within the year.

Surveyors and Inspectors may examine and inspect any parochial rates or assessments therein; and also any list, or pannel or jurors, or persons fit to serve on juries, in the custody of any public officer or officers; and also (having authority for that purpose under the hands of three or more of the Commissioners for the affairs of Taxes) may require from the proper officer having in his custody any accounts of a public nature belonging to or kept by any corporation or company, a copy of such part or parts thereof as may relate to the income of any person or persons who shall have received any dividends or interest from the funds or stock of such corporation or company, or shall be entitled to the same.

After such examination taken before the Commissioners for the purposes of this Act as aforesaid, or in case any person appearing before the said Commissioners shall decline to answer any question put to him or her by the said Commissioners, or being summoned, shall not appear before the said Commissioners to be examined, it shall be lawful

for the said Commissioners, and they are hereby required, according to the best of their judgment, to settle and ascertain in what sums such person ought to be charged, and shall make an assessment accordingly; and that when and as soon as the said Commissioners shall have signed and allowed any assessments to be made by virtue of this Act, they shall cause copies of such assessments, signed by two or more of the said Commissioners, to be made out and transmitted to the respective Collectors aforesaid, and also another copy thereof to the Commissioners for hearing and determining appeals for the county or place where such assessment shall be made; and the said respective Commissioners for the purposes of this Act shall issue out their warrants to the Collectors to collect and levy the sums so charged, according as the same shall become payable, at the expiration of seven days after signing and allowing the said assessments; and the Collectors, to whom a copy of such assessments shall be delivered, shall forthwith cause notice in writing to the amount of each person's assessment to be given to the person or persons respectively charged, or left at his or her last or usual place of residence in the parish or place for which such assessment shall have been made, in pursuance of this Act.

If any person or persons shall think him, her, or themselves aggrieved by any rate or assessment

assessment to be made by virtue of this Act, or if any Surveyor or Inspector shall be dissatisfied with the determination of the said Commissioners, in any case where a schedule shall have been delivered, and a subsequent examination shall have taken place as hereinbefore directed (except where the party or parties to be charged shall have verified his, her, or their schedule, or shall have answered on oath or affirmation all such questions as shall have been demanded of him, her, or them, by the said respective Commissioners) it shall be lawful for such Surveyor or Inspector, within fourteen days after such assessment shall be made, and for such party or parties respectively, within fourteen days after notice of any assessment, but not afterwards, unless special cause be shewn to the satisfaction of the Commissioners of Appeals, as herein is mentioned, to appeal to the Commissioners of Appeals, giving ten days notice thereof at the least to the said Commissioners; and the said Commissioners are hereby authorised and required to hear and determine all such Appeals duly made within the time before limited, and to make such amendments in the assessment appealed against, either by increasing or diminishing the sum assessed, as to the said Commissioners shall appear just and equitable (except where the party or parties assessed, and appealing against such assessment shall neglect to deliver a schedule

of particulars as herein mentioned :) Provided always, that where the party assessed appeals from such assessment, such party shall, ten days at least previous to the hearing of such appeal, deliver, or cause to be delivered, to such person as the said last-mentioned Commissioners shall appoint to receive the same, a schedule of particulars in writing of his, her, or their income; and the said last-mentioned Commissioners may, on any such appeal being entered, summon any person or persons, either on the part of the party or parties assessed, or any other person or persons whom the said Commissioners shall judge able to give them information touching the particulars mentioned in such schedule, or on such other points as they shall think necessary for ascertaining the due proportions which such party or parties assessed ought to pay by virtue of this Act; provided that the said Commissioners shall not be at liberty to relieve from any assessment, or to make any abatement therein, unless the party or parties assessed shall, at the time of hearing such appeal, verify the schedule of particulars delivered by him, her, or them, either on oath or affirmation taken before the said Commissioners, or on affidavit made and taken according to the directions of this Act, nor unless the party or parties assessed, or such agent, clerk, or servant of such party or parties assessed, as the said Commissioners shall require to be examined, or some cre-
dible

dible witness or witnesses on the behalf of such party or parties assessed, shall, to the satisfaction of the said Commissioners, answer all such questions, and produce such conveyances, instruments, writings, and documents, relative to the income of such party or parties assessed, as the Commissioners shall judge necessary to enable them to ascertain the true sum in which the said party or parties assessed ought to be charged.

Persons neglecting or refusing to make out and enter such list, statement, and schedule, to forfeit 20l.

Commissioners of Appeal to assess other Commissioners, and Appeal is to be made to the Commissioners of Appeal for the adjoining county, riding, shire, or stewartry.

Commissioners and Commissioners of Appeal not to vote where they are either interested, or a trustee, agent, receiver, or guardian.

The first assessment to be made by virtue of this Act shall be made for one year, at the respective rates before mentioned, from the 5th day of April, 1799, until the 5th day of April, 1800; and every subsequent assessment shall be made for each year, from the 5th day of April yearly; and the several sums assessed by any such assessment to be payable in six instalments, at two months distance each, and Commissioners to issue warrants accordingly.

Every householder and occupier as afore-

said, shall be liable to be charged to the rate hereby granted, in the parish or place of his or her residence, at the time of the execution of this Act, in respect of the whole of his or her income chargeable by virtue of this Act, although such person shall have property, pension, or stipend, or shall exercise or carry on any profession, office, employment, trade, or vocation, in any other parish or place, unless such person shall have another place or places of ordinary residence in some other parish or place, or parishes or places, and shall give notice thereof in manner hereinafter-mentioned; and that every assessment made upon any person as a trustee, agent, or receiver, guardian, tutor, curator, or committee, on the behalf of any other, or upon any chamberlain, treasurer, clerk, or other officer, acting as treasurer, auditor, or receiver for the time being, of any corporation, company, fraternity, or society as aforesaid, on the behalf of such corporation, company, fraternity, or society, shall also be charged in the parish or place where such trustee, agent, receiver, guardian, tutor, curator, or committee, or such chamberlain, treasurer, clerk, or other officer as aforesaid, shall reside at the time of the commencement of the execution of this Act in each year, unless notice of his or her ordinary residence in some other parish or place shall be given as herein is directed; and all persons not being householders, during the

the term herein-mentioned, or occupiers as aforesaid, nor having a certain place of residence, shall be charged at the place they shall be resident in at the time of the execution of this Act as aforesaid; and if any person who ought to be charged by virtue of this Act shall, at the time of his or her assessment, be out of the realm, such person shall be rated therefore in such parish or place where he or she was last ordinarily resident, or abiding within this realm.

Persons ordinarily residing in any other parish or place than the parish or place of his or her residence at the time of service or notice, or removing from the parish or place where he or she did reside at the time of such service, or being respectively desirous not to be charged in such parish or place, shall give notice thereof to the Assessors of the said parish or place, or one of them; and persons removing from the parish or place of his or her residence without giving such notice, and with intent to evade the payment of the rates hereby granted, shall forfeit 50*l.*; and the removal shall not in such case affect the assessment to be made in the parish or place of his or her last residence.

Persons having two or more dwelling-houses in different parishes, may elect in which parish they will be assessed; and being assessed double, may have certificates from Commissioners.

And

And in order that the estimates of annual income chargeable by virtue of this Act, may be made according to known rules, and with as much uniformity as the respective cases will admit,

Be it further enacted, That in all cases the income chargeable by virtue of this Act shall be estimated according to the rules and directions prescribed by this Act, and the Schedule hereunto annexed, as far as the same respectively are applicable to such income; and in all cases where the same are not applicable, then according to the best of the knowledge and belief of the person whose duty it shall be to estimate or compute such income, whether such estimate shall be made by any person chargeable by virtue of this Act, on his or her own account, or on the account of any other, or as an officer in the execution of his duty, as prescribed by this Act; but that it shall not be lawful, in computing such income, to make any other or greater deductions herefrom than such as are expressly enumerated in this Act, or in the schedule hereunto annexed, or to make any deductions which by the schedule or the Act are directed not to be made.

If any person shall prove, to the satisfaction of the respective Commissioners before mentioned, that his or her income, chargeable by virtue of this Act, has been diminished

nished from any specific cause arising after the time when such income ought to be computed according to this Act, it shall be lawful for the said respective Commissioners to make such abatement as to them shall seem just, in respect of such diminution of income.

In every of the cases mentioned in the said rules, where the estimate of any income is directed to be made at the end of any year during the term herein mentioned, the party or parties to be assessed shall deliver in his, her, or their statement within one month after the 5th day of April 1800, in respect of the year commencing from the 5th day of April, 1799, and so yearly for each subsequent year: And the said respective Commissioners shall proceed to settle and determine what sum ought to be paid in respect of such income for the charge of the preceding year, in the same manner and with the same powers as they are respectively authorised to settle and determine the charge to be made in respect of the current year, according to the directions before-mentioned; and the rates and duties so to be charged shall be paid within one month after the same shall have been so settled and determined.

In every case where the landlords, owners, and proprietors of manors, messuages, lands, tenements, or hereditaments, charged as aforesaid, shall not be charged to the said
rates

rates and duties granted by this Act, in respect of any rent, charge, annuity, interest of mortgage, or other annual payment charged thereon, the said rates and duties shall be paid by the person or persons, bodies, corporations, companies, fraternities, or societies, who shall be respectively entitled to receive the same; and that in every case of any payment of annual interest, dividends, or other payment not charged as aforesaid, or annuity which shall be payable to any person or persons, bodies, corporations, companies, fraternities, or societies, during the term herein-mentioned, the said rates and duties, in respect of the income arising therefrom, shall be charged upon such person or persons, bodies, corporations, companies, fraternities, or societies, who shall be respectively entitled to receive the same.

Any persons engaged in any trade or manufacture in partnership together, may be jointly charged to the said rates and duties, in respect of their joint income arising from such trade or manufacture, under the firm of their said business, and that the return of any one of the said partners, on behalf of himself and the others for that purpose, shall be sufficient authority for the said Commissioners to charge such partners jointly in respect of their income arising from such trade and manufacture, but nevertheless wholly distinct from any charge which

which may be made upon such persons, or any of them, in respect of any other income belonging to them, or any of them.

If amongst any persons engaged in trade or manufacture, in partnership together, any change shall take place in any such partnership, either by death or dissolution of partnership, as to all or any of the partners, or by admitting any other therein, within the period when the computation of Income ought to be made under this Act, or before the time of making the assessment under this Act, or if any person shall have succeeded to any trade or manufacture within such respective period as aforesaid, it shall be lawful for the said respective Commissioners, and they, and also the party or parties interested, and every officer acting in the execution of this Act, shall compute and ascertain the income of such partnership, or any of such partners, or any person succeeding to such trade or manufacture, according to the income derived during the respective periods before-mentioned, notwithstanding such change therein or succession to such business as aforesaid, unless such partners or partner, or such person succeeding to such business as aforesaid, shall prove to the satisfaction of the said respective Commissioners, that the income of such person or persons hath fallen short, or will fall short, for some specific cause to be alledged to them, since such change or succession took place, by reason thereof.

If

If any rents, dividends, interest, annuity, or other income of a certain amount, to which any person shall be entitled at the time of delivering any statement, or making any assentment upon him or her, shall not have been, or shall not be received by him or her previous to such statement or assentment, it shall be lawful nevertheless to charge such person for the same, as if the same had been actually then received, if such person shall then be resident in Great-Britain, or in case any Trustee, Agent, Guardian, Tutor, Curator, or Committee resident in Great-Britain shall have lawful authority to receive the same; and if any person not resident in Great-Britain, at any time during the execution of this Act, shall be entitled to any such rents, dividends, interest, annuity, or other income, without having any such Trustee, Agent, Guardian, Tutor, Curator, or Committee, resident in Great-Britain, with authority to receive the same, then such person, his or her executors, administrators, or assigns shall be and remain chargeable to the rates and duties granted by this Act, when, and as the rents, dividends, annuities, interests, or other income shall be received by him, her, or them, or any of them, notwithstanding the powers of this Act may be expired with respect to persons actually charged as aforesaid; and the monies so arising after such expiration shall be paid into the Exchequer, and shall be

be applicable to such uses and purposes as may have been then voted by the Commons in Parliament for the services of the year in which the same shall be paid, and to no other uses and purposes whatever.

In all cases in which the title to any income shall be uncertain, such income shall chargeable under this Act separately, according to the amount thereof, and the person in the receipt of such income shall deliver a statement thereof accordingly, and shall pay the sum chargeable in respect thereof out of such income.

All income belonging to infants, or other persons under the directions of any Court of Equity, &c. such Court to give directions for the payment of the tax.

All proceedings in any Court for the recovery of this tax shall be free of stamp duties, and all fees and charges, except writing and attending the same.

Income of corporations applicable to charitable purposes, not to be charged, nor income distributed in dividends, provided proprietors of such dividends pay in respect thereof.

The Chamberlain, Treasurer, Clerk, or other officer of every such corporation, company, fraternity, or society, shall, within twenty-eight days after the publication of such general notice as herein-mentioned, make out and deliver to the Inspector or Surveyor a statement of the annual Income
F of

of such corporation, company, fraternity, or society, and shall also specify how much and what proportion is not chargeable, and for what purposes the Income not chargeable as aforesaid, is or shall be applicable; and such Inspectors or Surveyors are required to transmit such statement to the respective Clerks to the Commissioners.

Where any person, being Trustee, Agent, or Receiver, Guardian, Tutor, Curator, or Committee, of or for any person or persons having any Income which shall be chargeable by virtue of this Act, or any Chamberlain, Treasurer, Clerk, or other Officer of any corporation, company, fraternity, or society, having any such Income as aforesaid, shall be assessed by virtue of this Act, to contribute any sum or sums in respect of such Income, then and in every such case it shall be lawful for every such person to return so much and such part of such annual Income as shall from time to time be sufficient to pay such assessment.

And be it further enacted, That if any person who ought to be charged by virtue of this Act shall, by changing his residence, or by converting his property, or by fraudulently conveying the same, or by making and delivering any such schedule or account as aforesaid which shall be false; or having any property yielding an income, shall fraudulently convert the same, or any part thereof,

of, by altering any security with relation to such property, or by fraudulently rendering the same, or any part thereof, temporarily unproductive of such Income, in order that such person may not be charged for the same, or any part thereof, or by any falsehood, fraud, covin, art, or contrivance whatsoever, shall not be charged and assessed according to the true intent and meaning of this Act, every such person shall, on proof thereof before two Commissioners, be charged and assessed double the amount of the charge which ought to have been made on such person, or double the amount of the difference between the sum with which such person shall have been charged, and the sum with which he or she ought to have been charged.

Where any rate or assessment shall have been made in pursuance of any statement of Income by any person or persons, without examination on oath of such person or persons before the said Commissioners, and the said Commissioners shall within twelve months receive information that such person or persons were not thereby fully assessed, it shall be lawful for the said Commissioners to charge such person or persons such sum or sums of money as, together with the sum before assessed, shall make up the full amount of the sum which he, she, or they ought to have contributed in pursuance of this Act, and the said Commissioners shall cause no-

tice to be given thereof to the person or persons who shall be so charged, and appoint a day and time for him, her, or them to appear and shew cause why an assessment should not be made according to such charge; and in case the said charge shall be established, the said Commissioners shall proceed to assess the same upon the person or persons so charged, and direct the manner and proportions in which the same shall be raised: Provided always, that it shall be lawful for the person or persons who shall be so charged, to appeal against such last-mentioned assessment in the same manner as is herein directed in other cases where an appeal is allowed.

In case any person or persons residing in Great-Britain, and engaged in any trade or manufacture therein, or any body politic or corporate, shall be desirous of being assessed to the rates and duties granted by this Act, by the Commercial Commissioners, and shall signify in writing his, her, or their intention to be so assessed, within the time herein limited for returning his, her, or their statement to the Assessor, it shall be lawful for such person or persons, instead of his, her, or their delivering a statement, as hereinbefore required, to the Assessor, to deliver the same to the said Commercial Commissioners to be appointed for any of the districts in which such assessment is hereby directed to be made, or to their clerk or other officer,
who

who shall be authorized to receive the same, and which statement shall be respectively made in the forms in the said schedule, as before directed, but nevertheless adding thereto, by every person engaged in trade or commerce, the particular branch or branches of trade and commerce in which such person shall be engaged.

The respective Commercial Commissioners shall, as soon after their respective appointments as conveniently may be, meet to receive, or appoint a proper person for receiving (sealed up) all such statements as shall be made to them from or on the behalf of any person or persons engaged in trade or manufacture, and shall cause all such statements from time to time to be classed and registered in books to be provided for that purpose, and shall fix a day, not sooner than 21 days from the day of receiving any such statement, for taking the same into consideration, and shall meet for that purpose, and may divide themselves into Committees, of not less than three Commissioners, and afterwards proceed with all convenient dispatch to ascertain the amount of the sums to which any person or persons ought to be charged by virtue of this Act, observing therein the rules, regulations, and directions of this Act, as hereinafter expressed.

The said respective Commercial Commissioners shall call to their assistance any

such two or more persons hereinafter directed to be appointed for that purpose, for the District of the said Commissioners, who in the opinion of the said Commissioners may be, of those so appointed, best able to adjudge the amount of the reputed Income of the person or persons whose statements shall be under consideration, and shall inquire of such persons their opinion of such amounts of reputed Income, without disclosing to them, or any or either of them, the amount contained in any statement of such person or persons, and if any or either of such persons shall, upon such inquiry, state the reputed Income of such person or persons, bodies, corporations, companies, fraternities, or societies, at a sum or sums higher than by reference to the statements delivered, the said Commissioners shall find the sums contained therein respectively to be, then unless two-thirds or a greater proportion of the said Commissioners shall concur in opinion, upon such inquiry, that the statement of Income is less than the same ought to be, it shall be lawful for the said Commercial Commissioners to issue their precepts requiring the person or persons delivering such statements respectively, to return schedules of their property to the said Commissioners, which schedules shall be made in the manner and in the form hereinbefore directed ; and the said Commercial
Com-

Commissioners shall, after issuing such precepts, inquire into the Income arising from the property stated in such schedule, or any other property belonging to such person or persons, and shall be at liberty to disclose the particulars contained in such schedule to the assistants whom the said Commissioners shall have called in as aforesaid, and shall inquire from them, and shall also examine any other person or persons relative thereto, whom they may think necessary (upon oath or solemn affirmation, except as to such assistants) in such manner and form, and with the like powers, as the Commissioners for the purposes of this Act are authorized or enabled to do as before directed; and all powers, directions, clauses, matters, and things, which are hereinbefore prescribed for the conduct and demeanour of the Commissioners for the purposes of this Act, except as hereinafter is otherwise provided, shall be in full force, and shall be practised and applied by the respective Commercial Commissioners, as fully and effectually as if the same had been so expressly and particularly applied: Provided always, that the respective persons to be examined before the said Commissioners shall be examined by them apart, and that the evidence shall not be disclosed to any person or persons whatever, except to such assistants as aforesaid, for the purpose of

ena-

enabling them to form a judgment of the actual Income then under consideration as aforesaid.

After such inquiry made by the said Commercial Commissioners as aforesaid, or any three or more of them, it shall be lawful for the said Commissioners, or the major part of them, according to the best of their judgment, to settle and ascertain in what sums such person or persons ought to be charged, and shall make an assessment accordingly; and that when and as soon as the amounts thereof shall be ascertained, they shall cause the same to be entered in a book to be by them privately kept, as hereinafter mentioned, with the name or names, or description of the person or persons to be charged therewith, set opposite thereto, and which entries shall be respectively numbered progressively, or lettered or distinguished by numbers and letters, as the said respective Commercial Commissioners shall think proper; and which assessments, so made and entered, shall be final and conclusive to all intents and purposes whatever without appeal; and the said respective Commissioners shall deliver to the person or persons charged by such assessments, or to some person or persons there attending on his, her, or their behalf, a certificate or certificates, under the hands and seals of two or more of such Commissioners, specifying the amount of the
sums

sums to be paid upon every such assessment respectively, to be respectively marked and numbered, or entered with the same number or letter as the entry or entries in the private book of the said Commissioners, to which such certificate or certificates shall respectively relate, shall be marked and numbered or lettered, and which certificates shall be cut off indentwise from the counterparts thereof, which shall also contain the like sums, and be marked and numbered or lettered in the same manner as the certificate or certificates to be so delivered as aforesaid, which certificates containing the amount of the said assessments as aforesaid, without naming or describing the person or persons, shall on production thereof be a sufficient authority to the Governor and Company of the Bank of England, and to the respective Receivers General and their Deputies, to receive from any person or persons bearing and producing such certificate the amount of the sums therein respectively contained, or such proportions thereof as by this act are made payable by instalment, in discharge and satisfaction of the assessment made by the said Commissioners for the last-mentioned purposes, and entered by them under the letter or number marked on such certificate, and upon the payment of such sums contained in any such certificate, or any proportion thereof as aforesaid, to give receipts

ceipts for the same, acknowledging the receipt of the sum paid on account of the certificate of the said respective Commissioners by the number or letter marked thereon as before directed.

And be it further enacted, That if in the course of any inquiry before the said Commercial Commissioners, they shall think it necessary to ascertain the Income of any person or persons, bodies, corporations, companies, fraternities, or societies, derived from property out of their limits, may require from the Commissioners of Taxes a certificate on the subject.

The Commercial Commissioners acting for the city and its vicinity, to transmit before the 5th of July, 1799, counterparts of certificates to the Bank, and the Cashier of the said Bank of England, and the respective Receivers General, or their respective Deputies as aforesaid, shall, upon the receipt of any sum of money on account of any such certificate, signed and marked, and numbered or lettered as aforesaid, enter the same in a book, to be provided for that purpose, with the number and figure marked in such certificate set opposite thereto, under the head of "The Account of the Commercial Commissioner acting for of and its vicinity."

Commercial Commissioners to transmit the gross amount all assessments to the Commissioners of Taxes.

All

All books, papers, and writings whatever, belonging to or provided by the said Commercial Commissioners, shall be carefully preserved and kept in their custody.

The Cashier of the Bank to transmit to Commercial Commissioners a true account of all sums paid on account of any prior instalments, with the respective numbers and letters. Commissioners are to give notice to persons making default, and to issue warrants for levying money.

Within and for the city of London and its vicinity, *videlicet*, the city and liberty of Westminster, the borough of Southwark, the several parishes within the bills of mortality, and the parishes of St Mary-le-Bonne and St Pancras, and all parishes within the counties of Middlesex, Essex, and Surrey, and part whereof shall be situate within ten miles of the Royal Exchange, there shall be appointed twenty-four persons, qualified as hereinafter is required, who shall be Commercial Commissioners within the said district, or such other less number as can be found therein so qualified, to ascertain the income of persons engaged in trade and manufacture resident within the said district, and of all bodies politic and corporate (except corporations sole) residing without the said district, who shall be desirous of being assessed under the said Commissioners; and also twenty-four other persons, in like manner qualified, or such less number as may be found

found therein so qualified, to act in the assistance of the said Commercial Commissioners, and that two of the persons so to be appointed Commissioners, and two of the said Assistants, shall be named by the Mayor and Aldermen of London, out of eight persons to be returned to them by the Common Council as aforesaid, two other Commissioners and two other Assistants by the Governors and Directors of the Bank of England, two other Commissioners and two other Assistants by the Directors of the said United Company trading to the East Indies, two other Commissioners and two other Assistants by the Governors and Directors of the South Sea Company, two other Commissioners and two other Assistants by each of the respective Managers and Directors of the several Insurance Companies before-mentioned, and two other Commissioners and two other Assistants by each of the Grand Inquests as aforesaid, having served for the several counties of Middlesex, Essex, and Surrey, as before-mentioned.

Within and for the several cities, towns, and places herein-after mentioned; *videlicet*, Exeter, Bristol, Birmingham, Hull, Liverpool, Leeds, Manchester, Newcastle-upon-Tyne, Norwich, Edinburgh, and Glasgow, and such other cities, towns, and places in Great-Britain (regard being had to the extent of trade and manufacture thereof) as the said Jurors who have served upon the
Grand

Grand Inquest of the said respective counties, ridings, shires, and stewartries wherein such other cities, towns, and places respectively within the period herein-before mentioned, and who are respectively empowered to nominate Commissioners, for the county, riding, shire, or stewartry at large, for the purposes of this Act, shall think proper to name Commercial Commissioners to act therein for such purposes as aforesaid; there shall be appointed by the said Inquests so many persons, qualified as herein is required, to be Commercial Commissioners within and for such cities, towns, and places respectively, and within and for such parishes and places in the vicinity of such cities, towns, and places respectively, as the respective Inquest before-mentioned shall think proper to be included in the same districts with such cities, towns, and places respectively; and the said last-mentioned persons to be appointed as aforesaid, shall be Commissioners to ascertain the income of persons engaged in trade and manufacture resident within the said respective districts, and of all such bodies politic and corporate, companies, and societies of persons in such districts respectively, who shall be desirous of being assessed under the said Commissioners respectively; and in every such district there shall also be appointed so many persons, qualified as herein is required, to act as Assistants to the said respective Commercial Commissioners

G

within

within their districts ; provided that the number of Commissioners to be appointed for each such district as aforesaid, shall not be less than three, nor more than twelve, and that the Assistants to be also appointed for each such district shall not be less than three nor more than twelve.

Any person or persons engaged in any trade or manufacture, and residing in the county, riding, shire, or stewartry, where any such Commercial Commissioner shall be appointed, shall and may be charged to the rates and duties granted by this Act by such Commercial Commissioners, if such person or persons shall prefer such charge, and pursue the rules and regulations hereinbefore prescribed for causing such charge to be made ; and in case no such Commercial Commissioners shall be so appointed where such person or persons shall reside, then such person or persons may apply in like manner to the Commissioners for the purposes of this Act, for the division or place where such person or persons shall reside ; and the respective Commissioners shall in any such case require the assistance of any two or more persons whose names shall be inserted in the list made out by the Jurors upon the Grand Inquest of the county, riding, shire, or stewartry, where such division or place shall be situate, and shall, in ascertaining the charge to be made upon such person or persons, pursue all such rules, directions, and regu-

regulations, and shall have such powers as are herein-before prescribed and given for the conduct of Commercial Commissioners especially appointed under this act as aforesaid; and the sum so charged shall be paid and accounted for in the same manner.

No person shall be capable of acting as a Commercial Commissioner under this Act, or as an Assistant to such Commissioners, who shall not be seised or possessed of an estate of the like nature and value as is required for a Commissioner for the purposes of this Act as aforesaid; and if any person not qualified shall act as a Commercial Commissioner, he shall forfeit the sum of one hundred pounds.

Every person to be appointed a Commercial Commissioner as aforesaid, before he shall begin to act therein (except in administering the oath herein referred to) shall take the same oath as is herein-before required to be taken by a Commissioner for the purposes of this Act: and every person to be appointed an Assistant to the Commercial Commissioners, shall, before the said Commissioners, take the following oath:—

" I, A. B. do swear, That in the execution of an Act
 " [here set forth the title of the Act] I will in all
 " respects act fairly, honestly, and impartially, and
 " without favour, affection, or malice, to the best of
 " my knowledge and belief; and that I will not dis-
 " close any particular contained in any Schedule of
 " Income of any person, body politic, corporate, com-
 " pany,

*pany, fraternity, or society of persons whatever,
 which shall be shewn to me in the execution of the
 said Act, except in such cases only where it shall
 be necessary to disclose the same for the purposes of
 the said Act, or in order to or in the course of a
 prosecution for perjury committed on any matter
 relative to such Schedule.*

“ So help me God.”

Commercial Commissioners empowered to appoint a Clerk, and to administer an oath to him.

The Commissioners of the Treasury for the time being are hereby respectively authorised from time to time, to direct the Cashier or Cashiers of the Bank of England, or the respective Receivers General before-mentioned, as may be most convenient, to advance and pay, out of the monies arising from the said rates and duties granted by this Act, to such person or persons as the said respective Commercial Commissioners, or the major part of them acting for any district as aforesaid, shall respectively name, such sums of money as shall appear to the said Commissioners of the Treasury necessary for the last-mentioned purposes of this Act, which sum, so to be advanced, shall be employed for the payment of allowances, and in defraying all other necessary charges and expences in or about the execution of this Act, in respect to the Commercial Commissioners, without other account than before the Lords Commissioners of his Majesty's Treasury.

All

All the monies arising by the said rates and duties (the necessary charges of raising and accounting for the same excepted) and also all monies to be received at the Bank of England under this Act, shall from time to time be paid into the receipt of his Majesty's Exchequer, distinctly and apart from all other branches of the public revenues; and the said monies, so paid into the said receipt, shall be subject and liable to the uses and purposes hereinafter-mentioned.

And whereas all the monies arising from the additional rates and assessments, or from payments at the Bank of England, by virtue of the said recited Act of the last Session of Parliament, intituled, "An Act for granting to his Majesty an aid and contribution for the prosecution of the war," not exceeding in the whole the sum of seven millions, which should be paid into the said receipt of the Exchequer, were from time to time, as the same should be paid into the said receipt, directed to be issued and applied to such services as are in the said recited Act mentioned; be it further enacted, That all the monies arising from the said rates and assessments by the said recited Act granted, and also from the rates and duties hereby granted, not exceeding the said sum of seven millions, which shall be paid into the said receipt of the Exchequer, shall from time to time, as the same shall be paid into the said receipt, be issued and applied to the

services voted by the Commons of Great-Britain, in the said last Session of Parliament, for the service of the year one thousand seven hundred and ninety-eight; and in the next place, to the payment and discharge of all annuities, interest, and dividends, which have or shall become payable in consequence of the loan of eight millions raised by virtue of another Act passed in the said last Session of Parliament; and that after issuing or reserving at the said receipt of Exchequer, out of the said monies, such sums as shall be sufficient for the purposes aforesaid, the surplus of the said monies, as the same shall arise and be paid into the said receipt, shall be and are hereby appropriated for the services which shall then have been voted by the Commons of Great-Britain for the service of the year one thousand seven hundred and ninety-nine, or shall be voted by the said Commons for the service of any subsequent year, and which shall be specifically charged on the said rates and duties by any Act or Acts to be passed for that purpose; and in the next place, for the payment and discharge of all annuities, interest and dividends, which shall become payable in consequence of any loan or loans, which shall also be specifically charged on the said rates and duties by such Act or Acts; and lastly, for the purchase of public annuities to the amount of the annuities which may be created on such loan or loans; and the Com-

Commissioners of his Majesty's Treasury now or for the time being, or any three or more of them, or the High Treasurer for the time being, are or is hereby authorized and required to issue and apply the same for the services of each year successively, to such amount yearly as shall have been then voted by the Commons of Great-Britain, and in the next place to the payment and discharge of the annuities, interest, and dividends which shall become payable in consequence of such loan or loans, as and when the same shall become payable; and that after applying such part of the said monies as shall be sufficient for the services of each year successively as aforesaid, and for the payment and discharge of all such annuities, dividends, and interest as aforesaid, or reserving the same at the said Receipt of Exchequer, the Commissioners of his Majesty's Treasury for the time being, or any three or more of them, or the Lord High Treasurer for the time being, are or is hereby authorized and required to issue, from time to time the surplus of the said monies, during the term for which the said rates and duties are hereby granted to the Governor and Company of the Bank of England, to be placed to the account of the Commissioners appointed by an Act passed in the twenty-sixth year of the reign of his present Majesty, for applying certain sums annually to the reduction of the national debt, who shall
 apply

apply the same in payment for the purchase of any public annuities, in the manner directed by the said recited Act, passed in the thirty-eighth year of the reign of his present Majesty, for granting an aid and contribution for the prosecution of the war, so long as the same shall be so applicable under and by virtue of this Act.

Upon purchase by the Commissioners for the reduction of the national debt, of public annuities to the amount of all the annuities which may be created on any loan or loans specifically to be charged on the said rates and duties as aforesaid, the said rates and duties shall be determined in the manner directed by the said last-mentioned Act.

Every appeal on the ground of income, once heard and determined, shall be final and conclusive during the continuance of the rates and duties granted by the said Act, as is hereinbefore limited, except where the party shall alledge and prove in the manner directed by the said Act, that his or her income, during the year ending on the 5th day of February, 1799, fell short of the sum mentioned in his or her declaration by a stated sum : in which case, and also where the income of any person has been diminished from any specific cause arising after the time allowed for hearing Appeals in the year preceding the said 5th day of February, one thousand seven hundred and ninety-nine, it shall be lawful for the respective Com-

Commissioners for hearing and determining Appeals under the said Act, to give relief to the Appellant or Appellants in the manner directed by the said Act, as far as relates to the instalment of the said rates or duties made payable on the 5th day of April one thousand seven hundred and ninety-nine, and as if this Act had not been made.

A D D E N D A.

IN the clause of abatement for children, it is enacted as follows:—Persons with an Income above 60l. a year, and under 400l. are to have an abatement of 5 per cent. for each child born in wedlock, whatever may be its age.—Persons with 400l. and under 1000l. to have 4 per cent. for each child above six years of age, and 3 per cent. for each child under six years old.—Persons of 1000l. and under 5000l. a year, an abatement of 3 per cent. for each child above six years old, and of two per cent. for each child under six years of age.—And persons of 5000l. a year and upwards, an abatement of 2 per cent. on each child above 6 years of age, and of 1 per cent. on each child under 6 years of age.

The following important clause is next
in-

introduced :———‘ Provided also, and be
 ‘ it further enacted, that no Corpora-
 ‘ tion, Fraternity or Society of persons
 ‘ established for charitable purposes only,
 ‘ shall be chargeable under this Act in re-
 ‘ spect of the Income of such Corporation,
 ‘ Fraternity, or Society.’

Under this clause all such Institutions as
 the Charter House, Dulwich College,
 Heriot’s Hospital, &c. are properly freed
 from the tax.

It is also provided that no Rector or
 Vicar shall be charged in respect of any
 stipend paid to a curate, such Rector or
 Vicar being usually resident, and ordina-
 rily doing duty in some Parish of which
 he is Rector or Vicar, or having some
 other legal excuse for not residing on such
 Rectory or Vicarage.

The next alteration respects the Com-
 missioners, allowing them to serve for dif-
 ferent districts—That persons qualified by
 the Act after the list shall be returned,
 may cause their names to be inserted;—
 for the county of Lincoln there shall be
 separate Commissioners for the Hundreds
 of Lindsey, Holland and Hesteven.

In the clause for the qualification of a
 Commissioner for any County at large,
 Riding, Shire, Stewartry, City, Borough,
 Town, or place, it is required that he shall
 have a personal estate of 10,000*l.* of an
 estate thrice the value of the qualification
 required

required by the Commissioners of the Land Tax. Commissioners of Appeal to have a personal estate of 20,000l. or of an estate twice the value required for a common Commissioner under this Act. Commissioners in any city, or place which is a county of itself, to have an estate of 3000l. or of an estate three fifths of the value of that required for a Commissioner of a county at large. Not more than one-third to be required within the district. When the estate is of a mixed nature, freehold and personal. Four pounds per annum arising from lands, tenements, or hereditaments, to be equal to 100l. of personal estate.

There is a clause that any indictment or information for perjury, shall be tried in the county where the affidavit shall be exhibited to the Commissioners.

No return is to be made by any person residing in any tenement exempted from the rates to Church and Poor.

The income of married women living with her husband shall be stated and accounted for by him; provided that the Commissioners shall be at liberty to summon the wife, and examine her touching her separate property.

It is also enacted, "that no reward shall be given to any Surveyor or Inspector employed in the execution of this Act, for his service under the same, unless the Commissioners shall grant him a certificate of his

his good conduct, nor to any greater amount than the said Commissioners shall represent him entitled to."

In the clauses granting power to the Surveyors or Inspectors to suggest reasons against any person's return, the following are made the provisions for the Commissioners:

"That unless all the Commissioners except one, where less than five shall be present, or all shall except two where five shall be present, shall adjudge that there is just cause to disallow the application of any Surveyor or Inspector to revise any statement as aforesaid, it shall be lawful for the said Commissioners, and they are hereby required in every such case to disallow the same, and thereupon to compute and ascertain, or cause to be computed or ascertained, the amounts of the rates and duties, which by this Act ought to be imposed upon such person giving in such statement; and to make an assessment upon such person accordingly, subject to such appeal from the determination of the said Commissioners by such Surveyor or Inspector, as hereinafter is mentioned."

It is allowed, that if upon the determination of appeals, it shall appear that the payments already made should be repaid, as being more than the full sum which the party ought to pay within the year, then a

cer-

certificate to be granted, which the Receiver-General for the county shall be bound to pay.

It is provided that in any case where the party assessed shall have verified the particulars contained in his or her schedule of Income upon oath; and where the Surveyor or Inspector shall nevertheless apprehend the determination made by the Commissioners to be contrary to the true intent and meaning of this Act, or that they have disallowed any surcharge, or allowed any deduction contrary to the same, and shall then declare himself dissatisfied with such determination, it shall and may be lawful for such Surveyor or Inspector to require the said Commissioners to state specially and sign the case upon which the question arose, together with their determination thereupon, which case they are hereby required to sign, and to cause the same to be by him transmitted to the Commissioners of Appeal, who are hereby required to return an answer to the case, with their opinion thereupon subscribed thereto; according to which opinion so certified, the assessment shall be allowed or confirmed.

Commissioners of Appeal may postpone from time to time hearing of cases, if the persons are out of the kingdom, or prevented from attending by sickness; or they may admit other proof; and they shall stay the levying until the determination of the appeal.

It is further enacted, That if the Commissioners shall disallow the application of any Surveyor or Inspector to proceed upon any surcharge, or upon any representation or certificate of any erroneous assessment, it shall be lawful for such Surveyor or Inspector to appeal against the decision of such Commissioners to the Commissioners of Appeal, and to require their judgment, whether there is sufficient reason to proceed upon such surcharge or representation; and in case the said Commissioners of Appeal shall certify that there is sufficient reason to proceed, then the case to be referred back to the Commissioners who originally decided thereon, who shall proceed upon the application of such Surveyor or Inspector in the same manner as if they had originally acted upon such application.

Income arising from any profession, office, pension, stipend, employment, trade, or vocation, to be estimated from the last year, or from the three last years, at the option of the person. Where Income shall be estimated upon any average of years, such person or persons shall not be entitled to any abatement or allowance in the current, or any subsequent year, by reason of any variation in the amount of the Income so arising, nor for any specific cause other than in such cases when such person or persons shall cease to be possessed of the property, office, pension, or stipend, or shall cease to be

be engaged in the profession, trade, or employment, from which such Income, or part of such Income shall have been derived.

In case of partnerships, the charge to be made upon the firm, not to interfere with, or bar a charge upon each party separately, if possessed of distinct Income. And in case of the death of either, or of a dissolution of partnership, or of the accession of a new partner, then the assessment to be computed on the respective periods, notwithstanding such change or succession; unless they shall prove that the Income will fall short by any specific cause, since such change, or by reason thereof.

In all cases where the title to any Income shall be uncertain, by any contingency, or by dispute; then such Income shall be chargeable separately according to the amount thereof, and the person in the receipt to pay; and any Court of Equity shall direct the payment of sums in trust, &c.

Bodies Politic or Corporate, Companies, Fraternities, or Societies, entitled to annual Income, other and besides that applicable to charitable purposes, shall be chargeable with the like rates as any other annual Income. There are also various regulations with regard to Corporate Income.

There is a clause specially to provide against all the frauds which may have been or which may be practised to evade this Act by pretended transfers. Persons changing

their place of residence, or converting their property or any part thereof, or by fraudulently releasing, assigning, or conveying the same, or by making any such schedule which shall be false; or who, having property yielding an income, shall fraudulently convert the same so as to render it temporarily unproductive, or, by any falsehood, fraud, covin, art, or contrivance already practised, or which may be practised; then all such persons, upon proof before two Commissioners, shall be charged double the amount of the charge which ought to have been made upon such persons, and if any less charge has been made on such persons, then a surcharge shall be made of double the amount of the difference.

A new charge may be made on persons who have not been examined upon oath, within six months, upon information that they were not fully assessed.

In the instance of Lands demised at rack-rent for a term, more than seven years prior to the year of computation, then the Commissioners are not to be guided by the rules contained in the schedule, but shall cause an assessment to be made on the gains within the year, or on the average of three years; if in Scotland, the Commissioners may call in two or more Occupiers of Lands in the same neighbourhood to assist them.

Persons may pay sums voluntarily into the Bank of England, the certificates of which shall

shall be allowed in payment or in part payment of this tax ; but no discount to be allowed on such sums.

Persons engaged in trade, or the Governors of the Bank, or other trading companies, if desirous of being assessed by the Commercial Commissioners, may signify in writing their desire to this purpose to the Assessors, &c.

The Bill concludes with provisions for the receipt of the produce of the tax at the Exchequer, for its application to the purpose of annuities equal to the amount of all the annuities that may be created by loans. And that appeals once heard and determined shall be final, except when the party shall prove that his or her income fell short after the appeal was determined, in which case they shall grant relief.

Penalties under 20l. to be levied by any Justice of the Peace, who shall have the power to commit for six, and not less than three months, in case the penalty is not paid; but an Appeal is allowed to the Quarter Sessions.

And it is enacted, That this Act may be altered, varied, or repealed in this present Session of Parliament.

SCHE-

SCHEDULE.

RULES FOR ESTIMATING THE INCOME OF PERSONS TO BE ASSESSED UNDER THIS ACT.

1. *Income arising from Lands, Tenements, and Hereditaments.*

General Rule for ascertaining the Value of all Lands.

IN all cases the annual value of lands shall be estimated from the aggregate amount of the rent at which the same are let, or if not let, are worth to be let by the year, according to the ordinary rent of lands of like quality in the same neighbourhood; together with the payments within the year for all parochial and other taxes, rates, and assessments, charged upon the respective occupiers in respect of such lands; and also the value of tythes, where taken in kind, or of the sums paid in satisfaction for the same, after deducting from such aggregate amount the fourth part thereof.

1st. Income of Owners of Land.

First Case.—Income of lands occupied by the Owner.—Such income shall be taken at the amount of one year's rent, according to the rate at which such lands are worth to be let by the year, according to the ordinary rent of lands of like quality in the same neighbourhood, regard being had to the demands to which such lands may be liable for or in respect of tythes, or any satisfaction for the same, or from which demands such lands may be free; and also a sum not less than the amount of one quarter, or more than one half, of the annual value, estimated as aforesaid, in addition to such rent; and where the lands have come into the occupation of the owner within 18 months, past, on the expiration of a lease, or the death or failure of a tenant, then the same shall be valued at one year's rent only of the lands of the like quality, estimated as aforesaid.

Deductions to be made from the First Case.

The amount of land tax payable from the fifth of February last past for one year.

The amount of fee farm rents, quit rents, rent charges, ground rents, and other rents payable by such owner, or other charges which the owner of the land shall be bound by tenure to pay, or for the expence of drainage under any commission of Sewers, estimated for one year, as aforesaid, next preceding the delivery of the schedule.

Repairs of buildings, consisting of a principal messuage, occupied by the owner, and other buildings, occupied with

a farm of lands or tythes at an average, to be settled at the discretion of the Commissioners under all the circumstances, not exceeding eight pounds per cent. on the annual value of the farm, estimated as aforesaid; but if there be no principal messuage, then at the like average, not exceeding three pounds per cent. on the like annual value.

Also on account of expences in draining lands, such sum as the Commissioners shall allow, not exceeding in any case three pounds per cent. on the annual value of the lands improved by such drainage.

And in respect of embankments from the sea, or any river, when the same shall be necessary for the occupation of lands, or by reason of tenure therein, such sum as the Commissioners, under all the circumstances, shall allow.

Second Case.—Houses and buildings occupied by the Owner. The annual value of such houses or other buildings shall be taken according to the fair rent at which houses of the like description are usually let, or might be let by the year, unfurnished as near as may be; but where the same are or shall be rated to the tax on inhabited houses, then not to be taken at less than such rate.

Deductions.—Repairs, at the best average, in the judgment of the Commissioners, and not exceeding ten pounds per cent. on the annual value, estimated as aforesaid.

Other deductions as in the first case.

Third Case.—Lands in occupation of tenants at rack rent.

The annual value of such lands shall be taken at the full amount of the rent reserved.

Deductions.—As in the first case, if payable by the owner; and also the amount of the tythes, or the satisfaction for the same, and rates and taxes, if payable by the owner, and also the actual expences of collecting the rents.

Fourth Case.—Lands demised to tenants in consideration of a fine paid and rent reserved.

The annual value of such lands shall be taken at the amount of the rent for one year, and of such further sum in respect of the fines from the said lands, as will amount to a sum equal to the receipts of one year, on such average as shall be settled or confirmed by the respective Commissioners before whom the question shall be depending.

Deductions.—As in the first case, if payable by the owner.

Fifth Case.—Lands demised to tenants in consideration of a fine without rent reserved, or a nominal rent only.

A fair average of the fines, as under the fourth case.

Deductions.—As under the first case, if payable by the owner.

Sixth Case.—Houses demised to tenants at rack rent.

The

The annual value of such houses shall be taken at the full amount of the rent reserved for one year.

Deductions.—Repairs, if not paid by the tenant, as under the second case.

Other deductions, as under the first case, as far as the same are applicable, if payable by the owner.

Seventh Case.—Houses demised to tenants in consideration of rent reserved and fine.

As under the fourth case, *mutatis mutandis*.

Deductions.—Repairs, if not paid by the tenant, as under the second case.

Other deductions, as under the first case, as far as the same are applicable, if payable by the owner.

Eighth Case.—Houses demised to tenants in consideration of a fine, without rent, or a nominal rent only.

As under the fifth case, *mutatis mutandis*.

Deductions.—Repairs, if not paid by the tenant, as under the second case.

Other deductions, as under the first case, as far as the same are applicable, if payable by the owner.

Ninth Case.—Tythes in respect of owners.

To be estimated on a fair average for three years preceding of the actual value, if taken in kind, regard, in such case, being had to the expence incurred in collecting the same, or, if compounded for, of the compositions received for the same.

Deductions.—As under the first case, as far as the same are applicable, if payable by the owner; and also all payments made on account of parochial and other rates, taxes, and assessments, in respect of such tythes which shall be payable by the owner.

Tenth Case.—Profits of manors, or of timber or woods, usually cut, periodically, and in certain proportions, mines, and other profits of uncertain annual amount.

Value on such average as shall be settled by the respective Commissioners, before whom the question shall be depending, except in the case of mines, where the average shall be taken on a term not exceeding five years.

Deductions.—As under the first case, as far as the same are applicable, if payable by the owner.

2d. *Income of Tenants of Lands, Tenements, and Hereditaments.*

Eleventh Case.—Lands or hereditaments occupied by tenants at rack rents.

If the annual value of such lands or hereditaments, estimated as hereinbefore directed in the general rule for estimating

making the annual value of all lands, be under three hundred pounds, then the income shall be taken at not less than one half, or more than two-thirds of such value; and if at three hundred pounds or upwards, then at not less than three-fifths, or more than three-fourths of such value.

Deductions.—Such and no other deductions as are herein after comprised under the head of General Deductions, if payable by the tenant.

Twelfth Case.—Mines, tythes, woods, and other hereditaments of uncertain amount, when occupied by tenants, to be charged as the same would be charged in the hands of the owner, deducting also the rent payable for the same.

Thirteenth Case.—Lands or tenements demised in consideration of fines, whether with or without a rent reserved.

The value of such lands or tenements shall be estimated at the value at which the same would be estimated in the case of an owner occupying the same, deducting therefrom a sum equal to the annual value of payments reserved to the owner, as directed to be estimated in the fourth case.

Deductions.—As in the eleventh case.

3. *Income of Mesne Lessors, under Demises, in Consideration of Fines, whether with or without a Rent reserved, and of Lands or Tenements demised upon improvable Leases.*

Fourteenth Case.—In every such case, every mesne lessor or lessors shall be charged as owner, deducting therefrom such rent and average of fines (if any) as shall be paid thereout to his or her immediate lessor.

II. *Income arising from personal Property and from Trades, Professions, Offices, Pensions, Stipends, Employments, and Vocations.*

Fifteenth Case.—1. *Income from any Trade, Profession, Office, Pension, Stipend, Employment, or Vocation.*—The annual value to be taken for the first year of being charged, either at not less than the full amount of the profits or gains of such trade, profession, office, pension, stipend, employment, or vocation, within the preceding year, or, at the election of the person charged, at a sum not less than the fair and just average, for one year, of the amount of the profits or gains of such trade, profession, office, pension, stipend, employment, or vocation, in the three years preceding, and in all succeeding years, the annual value to be reckoned according to the same mode which the said person shall have chosen to take in the first year.

Deductions.—No other deductions to be made from such annual value, than such as are hereinafter comprised under the

the head of general deductions; except two-thirds of the rent paid by the tenants of houses, part whereof is occupied and used by such tenants as an open shop for retail trade only; or by innkeepers and other persons licensed to sell wine, ale, or other liquors, by retail; or by persons keeping any school, academy, or seminary for learning, and usually having their scholars to board and lodge (to a number not less than ten) in their respective dwelling-houses; and also, except any rate charged in respect thereof by virtue of any Act for granting an aid to his Majesty by a Land-Tax; or on offices, pensions, stipends, or personal estates, by any Act for the services of the year for which the computation shall be made; or upon pensions or salaries, fees, and wages, in respect of offices of profit, by an Act passed in the seventh year of the reign of King George the First; or upon pensions, gratuities, offices, or employments of profit, by an Act passed in the thirty-first year of his late Majesty King George the Second.

Sixteenth Case.—2. Income from Annuities, Interest of Money, Rent Charge, or other Payments of the like nature.—The annual value, with respect to income derived from property possessed by the same person during the whole of the preceding year, to be taken at not less than the whole income which became payable in respect thereof, within the year preceding, ending on the fifth day of February in each year, or on such other day of the year as the annual payments have been usually completed; and with respect to income arising from property not possessed by the same person during the whole of the preceding year, at not less than the whole income (as far as the same can be computed) which will become payable in the succeeding year.—General deductions to be allowed; and also any tax or charge in respect of the same imposed by any Act or Acts.

III. *Income arising out of Great-Britain.*

Seventeenth Case.—1. From Foreign Possessions. The full amount of the actual annual net income received in Great-Britain, either estimating such receipt in the first year of being charged, at the election of the person charged, according to the year ending the fifth day of February immediately preceding such estimate, or according to the average of the three years preceding such fifth day of February, or on such day in each year on which the account of such income has been usually made up; and in all succeeding years, the annual receipt to be reckoned in the same mode which the person charged shall have chosen to take in the first year.—General deductions to be allowed.

Eigh-

Eighteenth Case.—2. Money arising from Foreign Securities. The annual income of such securities, if the same were existing in the preceding year, to be estimated according to the produce of such year, and if the same were not then existing, to be computed upon the expected produce of the current.—General deductions to be allowed.

IV. *Income not falling under any of the foregoing Rules.*

Such income to be estimated to the best of the knowledge and belief of the person entitled thereto; and such estimate to be delivered to the Commissioners, together with a statement of the nature of such income, and the grounds on which the amount thereof shall have been so estimated.—General deductions to be allowed.

GENERAL DEDUCTIONS FROM INCOME.

1. The amount of annual interest payable for debts owing by the party, or charged upon the property of the party, from which any income shall arise.

2. The amount of allowances to any child or children, or other relations, such child or children, or other relation or relations, not making a part of the family of the party, and of whose names and places of residence the Assessors and Surveyors shall have had notice.

3. Assessed taxes under the two Acts of the 38th year of the reign of his present Majesty, for repealing the duties on houses, windows, and lights, on inhabited houses, and on clocks and watches; and for granting to his Majesty other duties on houses, windows, and lights, and on inhabited houses, in lieu thereof; and for repealing the duties upon male servants, carriages, horses, mules, and dogs; and for granting to his Majesty other duties in lieu thereof.

4. The amount of any annuity payable by the party, either as a debt or charge upon his or her income, (excepting any payment to the wife of any party living with such party, for which she, or any trustee or trustees on her behalf, shall not be duly charged under this Act.)

5. Persons who have made, or shall make, insurance on their respective lives, or on the lives of their respective wives shall be at liberty, in addition to any other deductions, to deduct the amount of the premium of such insurance for the current year.

6. Persons entitled to any income during, and depending upon, the life or lives of any other person or persons who have made, or shall make, insurance on the life or lives of such other person or persons, shall be at liberty, in addition to any other deductions, (except the deduction hereinafter-
men-

mentioned) to deduct the amount of the premiums of such last mentioned insurance for the current year; provided that if, after the death of such other person or persons, on whose life or lives such insurance shall have been made, the insurance, or any part thereof, from which such premiums have been deducted, shall be continued, or the estate from whence the same arose renewed, or shall have been usually continued, or the estate from whence the same arose shall have been usually renewed by the payment of a fine or fines, then and in such case no deduction shall be allowed on account of such fine or fines which shall have been paid, or would become payable, or any such renewal.

PARTICULAR DEDUCTIONS FROM INCOME.

1. The amount of the tithes paid by any ecclesiastical person within the year preceding that in which the computation shall be made.

2. Procurations and synodals paid by ecclesiastical persons, on an average of seven years preceding that in which the computation shall be made.

3. Repairs of churches of churches by any person, or other person bound to repair the same, on an average of twenty-one years preceding, as aforesaid.

Rich
vided
y, on
the
minu
from
ually
shall
ne or
owed
paid,

E.
ical
com-

per-
hich

ok

Una

1901

1902

1903

1904

1905

1906

1907

1908

1909

1910